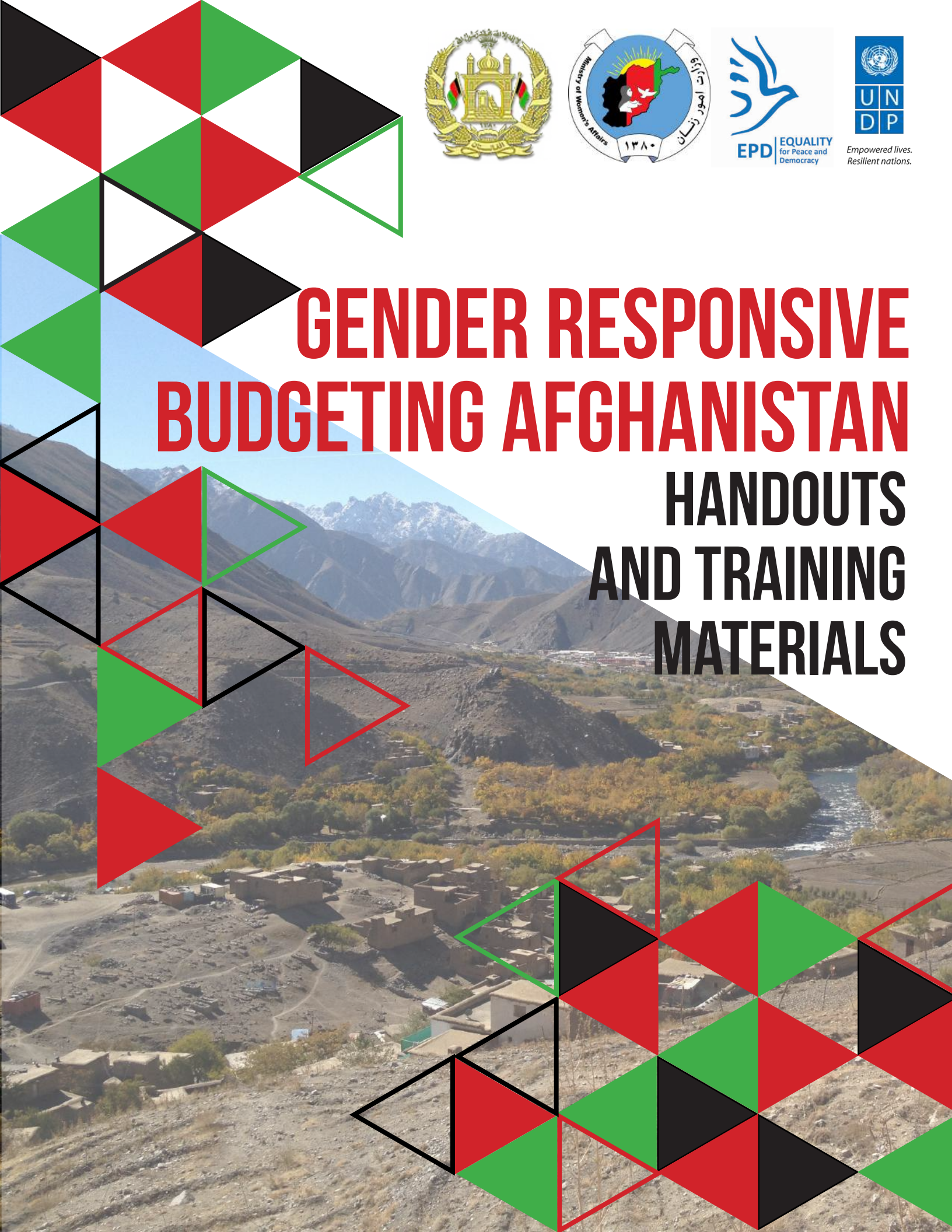




# **GENDER RESPONSIVE BUDGETING AFGHANISTAN**

## **HANDOUTS AND TRAINING MATERIALS**





## PREFACE

This manual is designed for trainers to use to train Afghan government officials on Gender Responsive Budgeting (GRB) as a complement to the GRB Handbook for the Government of the Islamic Republic of Afghanistan.

The training manual is divided into five modules. The first module is on gender and gender inequality. The second module covers Afghanistan's national budget process. The third module covers gender-responsive budgeting, including Afghanistan's experience with GRB, the five-step approach to GRB, tools for GRB, overcoming challenges and limitations for GRB, and GRB at different levels of government. The fourth module is on designing gender-sensitive indicators. The last module covers international experiences with GRB.

This training manual is designed to be comprehensive and accessible to individuals at all levels of understanding and experience regarding GRB. It includes basic concepts and definition for those who are new to GRB, as well as more in-depth and advanced tools for those with experience and knowledge regarding gender and GRB. The training in this manual can be implemented in its entirety, or can be taught module by module according to trainee needs. For example, Ministry of Finance officials may not need training on the national budget. It is okay to only use the necessary modules in implementing the training. The introduction includes a suggested training schedule, which estimates approximately how much time each module will take to assist trainers in their planning.

In the manual, green sections denote activities, red sections denote examples, and black sections denote videos. The training manual is accompanied by a separate book containing handouts for trainees. These handouts are noted throughout the training manual in red, italicized, underlined text. These handouts should be printed and distributed to the trainees throughout the training. The book of handouts also contains a CD-disc with each of the five videos utilized in the training, both in English and with Dari subtitles, and PowerPoint presentations to accompany each training module. These presentations can be used as a template and can be edited and adjusted according to your training needs.

### ***Acknowledgments***

The GRB Training Manual for the Government of the Islamic Republic of Afghanistan is the result of a coordinated effort between the Government of Afghanistan, the United Nations, and EQUALITY for Peace and Democracy. Generous support and cooperation was received from the Ministry of Finance, Ministry of Women's Affairs, and various sectoral ministries involved in the GRB pilot program. We would like to acknowledge Marie Huber and Mateja Zupancic for developing and compiling the Training Manual and Women Power Connect for their support in preparing for the development of the Training Manual. We would like to thank the entire EQUALITY for Peace and Democracy and UNDP GEP teams for their invaluable contributions to this project.



# MESSAGE FROM THE MINISTRY OF WOMEN'S AFFAIRS

The term gender is the most used term in the recent decade, particularly in the area of social justice that we heard a lot from different perspectives. The term has its specific meaning and it is an ideal situation for achieving social justice from gender perspective in a society.

When both men and women are provided with the equal opportunities in order to utilize their potential talents and abilities, they can contribute to the development of the country in terms of political, cultural, social and economic issues and play an effective role. Therefore, paying attention to gender equality is very significant.

Obviously, the government and relevant stakeholders have developed policies, strategies and programs for gender equality and based on that significant efforts are made. Fortunately, in our country we also have such type of documents from gender strategy of Afghanistan National Development Strategy (ANDS) to National Action Plan for the Women of Afghanistan (NAPWA). One of the most remarkable points that is mentioned in these documents is the Gender Responsive Budgeting as the second portion of NAPWA implementation strategy is discussing the issue of planning and budgeting.

GRB has been recognized throughout the world as a key tool for empowering women and incorporating a gendered perspective at all levels and stages of planning, programs, budgeting and service delivery. Based on the gender strategy and NAPWA, all programs of government institutions should be gender sensitive in planning, budgeting and implementation phases and gender concerns and needs should be taken into account.

The GRB handbook is one of the tools that paves the way for the government entities on how to make the programs gender sensitive and provides the participants with the learning points on how to prepare and develop their budgets sensitive to the gender needs.

The implementation of GRB also supports Afghanistan's commitment to implementing the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action (BPFA), and the Afghanistan Millennium Development Goals (AMDGs).

The Ministry of Women's Affairs will support ministries and government at all levels in incorporating a gender perspective into budget planning, implementation, and evaluation and actively practicing GRB.

We hope that this training manual developed by EPD and the GRB Advisory Committee could be a very useful guide and look forward to the effective use of this training manual to help all government institutions to incorporate gender needs into the budget.





## MESSAGE FROM THE MINISTRY OF FINANCE

In the past several years, considerable efforts have been made to improve the living standard of the people of Afghanistan through the use of domestic and foreign resources and the implementation of an effective and transparent public expenditure and financial management.

The national budget, which is the major instrument for implementing development policies and programs of the government, must be designed and implemented in such a way that it ultimately achieves the policy objectives of economic growth, sustainability and improving the living standard of citizens. Various budgetary reforms introduced in recent years are aimed at strengthening public financial management, budget planning, financial controls and improving transparency in budgeting systems.

As the national budget is a tool for implementing policies of the government, it must reflect needs of all the societal groups, especially the deprived groups. Gender Responsive Budgeting (GRB) doesn't refer to an entirely separate budgeting for women, but rather focuses more on the needs of a deprived social group. GRB, which was first introduced in the year 1390 on a pilot basis in 6 ministries, has had considerable progress since its inception. Considering the National Development Strategy and the National Priority Programs, we had been able to identify and include gender aspects in the pilot ministries' budgets.

This training manual contains all the required information on the GRB methodologies for the pilot ministries. This manual serves as a useful source in implementing GRB within the public expenditure and financial management framework. This training manual also marks a major step towards successful rolling-out of the GRB reform, which is primarily aimed at making the national budget more responsive to the needs of all citizens.



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# HANDOUT 1.1: THE MANY FACES OF INEQUALITY - AMARTYA SEN

**(1) Mortality inequality:** In some regions in the world, inequality between women and men directly involves matters of life and death, and takes the brutal form of unusually high mortality rates of women and a consequent higher number of men in the total population, as opposed to the higher number of women found in societies with little or no gender bias in health care and nutrition. Mortality inequality has been observed extensively in North Africa and in Asia, including China and South Asia.

**(2) Natality inequality:** Given a preference for boys over girls that many patriarchal societies have, gender inequality can manifest itself in the form of the parents wanting the newborn to be a boy rather than a girl. There was a time when this could be no more than a wish (a daydream or a nightmare, depending on one's perspective), but with the availability of modern techniques to determine the gender of the foetus, sex-selective abortion has become common in many countries. It is particularly prevalent in East Asia, in China and South Korea in particular, but also in Singapore and Taiwan, and has also emerged as a statistically significant phenomenon in India and South Asia as well. This is also called high-tech sexism.

**(3) Basic facility inequality:** Even when demographic characteristics do not show much or any anti-female bias, there are other ways in which women can have less than a square deal. There are many countries in Asia including Afghanistan and Africa, and also in Latin America, where girls have far less opportunity of schooling than boys do. There are other deficiencies in basic facilities available to women, varying from encouragement to cultivate one's natural talents to fair participation in rewarding social functions of the community.

**(4) Special opportunity inequality:** Even when there is relatively little difference in basic facilities including schooling, the opportunities of higher education may be far fewer for young women than for young men. Indeed, gender bias in higher education and professional training can be observed even in some of the richest countries in the world, in Europe and North America.

**(5) Professional inequality:** In terms of employment as well as promotion in work and occupation, women often face greater handicap than men. A country like Japan may be quite egalitarian in matters of demography or basic facilities, and even, to a great extent, in higher education, and yet progress to elevated levels of employment and occupation seems to be much more problematic for women than for men.

In the English television series called "Yes, Minister," there is an episode where the Minister, full of reforming zeal, is trying to find out from the immovable permanent secretary, Sir Humphrey, how many women are in really senior positions in the British civil service. Sir Humphrey says that it is very difficult to give an exact number; it would require a lot of investigation. The Minister is still insistent, and wants to know approximately how many women are there in these senior positions. To which Sir Humphrey finally replies, "Approximately, none."

**6) Ownership inequality:** In many societies the ownership of property can also be very unequal. Even basic assets such as homes and land may be very asymmetrically shared. The absence of claims to property can not only reduce the voice of women, but also make it harder for women to enter and flourish in commercial, economic and even some social activities. This type of inequality has existed in most parts of the world, though there are also local variations.

**(7) Household inequality:** There are, often enough, basic inequalities in gender relations within the family or the household, which can take many different forms. Even in cases in which there are no overt signs of anti-female bias in, say, survival or son-preference or education, or even in promotion to higher executive positions, the family arrangements can be quite unequal in terms of sharing the burden of housework and child care. It is, for example, quite common in many societies to take it for granted that while men will naturally work outside the home, women could do it if and only if they could combine it with various inescapable and unequally shared household duties. This is sometimes called “division of labour,” though women could be forgiven for seeing it as “accumulation of labour.” The reach of this inequality includes not only unequal relations within the family, but also derivative inequalities in employment and recognition in the outside world. Also, the established fixity of this type of “division” or “accumulation” of labour can also have far-reaching effects on the knowledge and understanding of different types of work in professional circles. When I first started working on gender inequality, in the 1970s, I remember being struck by the fact that the Handbook of Human Nutrition Requirement of the World Health Organisation (WHO), in presenting “calorie requirements” for different categories of people, chose to classify household work as “sedentary activity,” requiring very little deployment of energy. I was, however, not able to determine precisely how this remarkable bit of information had been collected by the patrician leaders of society.

Source: Amartya Sen, “Many Faces of Gender Inequality,” Frontline 18 , no. 22, Oct. 27 - Nov. 09, 2001, (<http://www.frontline.in/static/html/fl1822/18220040.htm>)





# HANDOUT 1.2: GENDER-BASED VIOLENCE (GBV) AND VIOLENCE AGAINST WOMEN (VAW)

**Forms of violence** (as listed in the Elimination of Violence against Women (EVAW) Law)

- 1) rape,
- 2) forcing into compulsory prostitution
- 3) recording the identity of the victim and publicizing the identity of the victim
- 4) setting into flames, spraying chemicals or other dangerous substances
- 5) forcing into self-immolation or suicide or using poison or other dangerous substances
- 6) causing injury or disability
- 7) battery and laceration
- 8) selling of women for the purpose of marriage
- 9) baad (retribution of a woman for a murder, to restore peace)
- 10) forcing into compulsory marriage
- 11) prohibiting from the right of marriage
- 12) marriage before the legal age
- 13) abusing, humiliating, intimidating
- 14) harassment and persecution
- 15) forced isolation
- 16) not feeding
- 17) dispossessing from inheritance
- 18) refusing to pay the dowry
- 19) prohibiting to access personal property
- 20) deterring from education and work
- 21) forced labor
- 22) marrying more than one wife without the observance of Article 86 of Civil Code and
- 23) denial of relationship

**Cause of gender-based violence**

- Male domination in society
- Lack of financial independence of women
- Lack of education of women
- Weak Legal system/gender unequal legal system
- Over-expectations from women by the family
- It has to be emphasized that not only men are involved in the perpetration of violence against women and sometimes the whole family supports it by putting pressure on the male members to commit it. It is therefore important to acknowledge the contribution of women to violence against women.

**Impact of gender-based violence**

- Imbalance in family life
- Bad effects on children
- Low self confidence of women and children
- Suicide/Deaths
- Adverse economic impact
- Mental and physical health imbalance
- Withdrawal of children, particularly girls from schools



# HANDOUT 1.3: GENDER MAINSTREAMING

## What is the Mainstream?

Our society is a stratified one. It consists of those who wield power and exercise domination and those who are marginalized and are relegated to the periphery. The power relations between the dominant and the subservient work across religion, class, race and gender. The dominant sections control key power structures, processes, values, beliefs, institutions, relationships and this is referred to as the mainstream. The mainstream determines who owns and controls resources, who are influential, who do what, who gets what. Social institutions determine the quality of life of the people in the society. These include the family, educational institutions, the market, the administration, religious institutions etc. These mainstream institutions are generally male dominated and controlled and the development perspectives proposed by them and their outcomes do not ensure equity and justice in society.

## What is Gender Mainstreaming?

Gender mainstreaming is a process to ensure gender equality and equity in the existing 'mainstream' in order to challenge the centralization of power. The essential factor is that all sections of society participate equally and are able to influence processes and institutions that are decisive in society. It is a process of redefining women's and men's involvement in determining who does what, who has the ownership, who has access to education, employment, income, who controls resources and institutions and who makes decisions and who determines priorities.

According to the United Nations definition gender mainstreaming is:

*"Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality."*

Source: "Gender Planning, Budgeting and Auditing Manual," (Draft), Department of Local Self Government, Govt. of Kerala, Sakhi Women's Resource Centre, 2006.

"Gender Mainstreaming," UN Department for Economic and Social Affairs, Division for the Advancement of Women, 1997, <http://www.un.org/womenwatch/daw/csw/GMS.PDF>.





# HANDOUT 1.4: WHO IS RESPONSIBLE FOR GENDER MAINSTREAMING

Gender Mainstreaming is the responsibility of every one at all levels of government; gender mainstreaming is not the responsibility of the Ministry of Women's Affairs or elected women leaders alone.

It is only when the higher level officials and political leadership have a commitment and will to take forward gender mainstreaming that can the lower levels can be influenced to ensure appropriate progress.

All government officials and elected representatives who are involved in policy formulation, project planning, preparation of budgets, programme implementation and review are responsible for gender mainstreaming.

All government officials and elected representatives should:

- Understand the inequalities prevailing between men and women in their respective departments in terms of roles, responsibilities and experiences.
- Involve women and men equally and as much as possible in institutional processes
- Understand the different needs and priorities of women and men in plan formulation, processes and implementation
- Ensure that both women and men benefit from proposed plans
- Create strategies to ensure gender justice, equality and equity.

## ***What can be done practically to mainstream Gender?***

It is important not to assume that any plan or project automatically benefits women too. The different needs and priorities of women and men need to be clearly addressed and considered in all stages of project planning and implementation.

**Plan formulation** - The overall objective should be doing away with gender inequalities and discrimination. Activities to achieve this should be clearly defined as also the processes to achieve this. This should include development of appropriate monitoring and evaluation indicators. Equal outcomes should be ensured for women and men through equitable distribution of resources.

**Plan implementation** - Ensure that both women and men participate in implementation on an equal footing and be given equal respect.

**Monitoring** - There should be specific indicators to monitor the impact on women and men differently. Data should be gender disaggregated and analyzed in order to monitor progress.

**Evaluation** - Develop indicators with the participation of both women and men to evaluate the impact on gender equality and equity; the evaluation team should have equal representation of women and men and the evaluation report should be gender responsive.

Gender mainstreaming in the context of local self government implies initiating and taking forward a process of change and transformation. This will help ensure meaningful and measurable changes in gender relations. For this we need the following twin approaches:

**1. General projects** As members of society women are entitled to an equal share of development resources. Women's basic needs, activities for livelihoods, and security should form part of the general projects.

**2. Women related projects** Projects that help women to overcome the constraints, backwardness and challenges from centuries of discrimination and those that help enhance their status should be included. Examples include projects to address issues of violence, increasing women's control over reproduction and fertility, facilitating women's mobility, ensuring access and control over resources etc.



# HANDOUT 1.5: WHAT ARE HUMAN RIGHTS?

## *What are human rights?*

Human rights are rights inherent to all human beings, whatever our nationality, place of residence, sex, national or ethnic origin, colour, religion, language, or any other status. We are all equally entitled to our human rights without discrimination. These rights are all interrelated, interdependent and indivisible.

Universal human rights are often expressed and guaranteed by law, in the forms of treaties, customary international law, general principles and other sources of international law. International human rights law lays down obligations of Governments to act in certain ways or to refrain from certain acts, in order to promote and protect human rights and fundamental freedoms of individuals or groups.

**Universal and inalienable:** The principle of universality of human rights is the cornerstone of international human rights law. This principle, as first emphasized in the Universal Declaration on Human Rights in 1948, has been reiterated in numerous international human rights conventions, declarations, and resolutions. The 1993 Vienna World Conference on Human Rights, for example, noted that it is the duty of States to promote and protect all human rights and fundamental freedoms, regardless of their political, economic and cultural systems.

Human rights are inalienable. They should not be taken away, except in specific situations and according to due process. For example, the right to liberty may be restricted if a person is found guilty of a crime by a court of law.

**Interdependent and indivisible:** All human rights are indivisible, whether they are civil and political rights, such as the right to life, equality before the law and freedom of expression; economic, social and cultural rights, such as the rights to work, social security and education, or collective rights, such as the rights to development and self-determination, are indivisible, interrelated and interdependent. The improvement of one right facilitates advancement of the others. Likewise, the deprivation of one right adversely affects the others.

**Equal and non-discriminatory:** Non-discrimination is a cross-cutting principle in international human rights law. The principle is present in all the major human rights treaties and provides the central theme of some of international human rights conventions such as the International Convention on the Elimination of All Forms of Racial Discrimination and the Convention on the Elimination of All Forms of Discrimination against Women.

The principle applies to everyone in relation to all human rights and freedoms and it prohibits discrimination on the basis of a list of non-exhaustive categories such as sex, race, colour and so on. The principle of non-discrimination is complemented by the principle of equality, as stated in Article 1 of the Universal Declaration of Human Rights: "All human beings are born free and equal in dignity and rights."

**Both Rights and Obligations:** Human rights entail both rights and obligations. States assume obligations and duties under international law to respect, to protect and to fulfil human rights. The obligation to respect means that States must refrain from interfering with or curtailing the enjoyment of human rights. The obligation to protect requires States to protect individuals and groups against human rights abuses. The obligation to fulfil means that States must take positive action to facilitate the enjoyment of basic human rights. At the individual level, while we are entitled our human rights, we should also respect the human rights of others.



## ***Universal Declaration of Human Rights***

The Universal Declaration of Human Rights (UDHR) is a milestone document in the history of human rights. Drafted by representatives with different legal and cultural backgrounds from all regions of the world, the Declaration was proclaimed by the United Nations General Assembly in Paris on 10 December 1948 [General Assembly resolution 217 A \(III\)](#) ([French](#)) ([Spanish](#)) as a common standard of achievements for all peoples and all nations. It sets out, for the first time, fundamental human rights to be universally protected.

Source: “What are human rights?” Office of the High Commissioner for Human Rights (OHCHR), 2014, <http://www.ohchr.org/en/issues/pages/whatarehumanrights.aspx>.



# HANDOUT 2.1: DEFINITION OF A BUDGET

The budget represents the financial plan and hence is the most significant policy instrument of the government for establishing macro-economic stability, fiscal efficiency and strategic priority, and more importantly, for ensuring the equitable distribution of resources in the country. Simply put, it is a policy-making tool of the government to translate the government's objectives into programs and services to achieve socio-economic developments of the country.

The term "Budget" is mentioned, although not clearly defined in the Constitution of Afghanistan. The chapter on 'Government' in the Afghan Constitution, Article Seventy Three clearly states that "the government shall have the duties to prepare the budget, regulate financial conditions of the state as well as protect public wealth", and "devise and implement social, cultural, economic and technological development programs" of the country.

The national budget is the primary tool for implementing the priorities and policies of the government as a whole. The Afghan budget maintains the Government's major budgetary objective of allocating fiscal resources in accordance with the Afghanistan National Development Strategy (ANDS), completed in 2013 (without any document following it) and NPPs. This ensures resources are directed to those programs and sectors identified as priorities for economic and social development.



# HANDOUT 2.2: BUDGET CLASSIFICATION

Budget classification is one of the fundamental building blocks of a sound budget management system, as it determines the manner in which the budget is recorded, presented and reported, and as such has a direct impact on the transparency and coherence of the budget.

A budget classification system provides a normative framework for both policy decision making and accountability. Classifying expenditures and revenues correctly is important for (1) policy formulation and performance analysis; (2) allocating resources efficiently among sectors; (3) ensuring compliance with the budgetary resources approved by the legislature; and (4) day-to-day administration of the budget. Once established on a sound basis, a classification scheme should not be substantially changed unless there are strong reasons; a stable classification facilitates both the analysis of trends in fiscal policy over time and inter-country comparisons.

In order to meet the requirement of providing accurate information to policymakers, government managers, the legislature, and the broader public, the primary aim of a classification scheme should be to ensure that the budget complies with three key principles of sound budget management:

- The principle of comprehensiveness requires that the budget cover all government entities and institutions undertaking government operations, and present a consolidated and complete view of these operations.
- The principle of unity requires that the budget include all revenues and expenditures of all government entities undertaking government operations. This principle is important to ensure that the budget is effective in constraining total and sectoral government expenditure, and in promoting greater efficiency in the allocation of resources.
- The principle of internal consistency between different components of the budget requires, in particular, that the current expenditure needed for the operations and maintenance of past investment projects be fully reflected in the budget. Moreover, this principle implies that there should be a unitary budget system in which responsibilities for preparing and executing the budgets for current and capital (or development) spending are consolidated within a single central fiscal agency, usually the Ministry of Finance.

Different approaches to budgeting often have a strong influence on the structure and organization of the classification system. For example, policy formulation and allocative efficiency concerns are the basis of a classification of expenditure by function and program.

A sound system of budget classification should at a minimum comprise a classification of revenues into various categories, and administrative, economic, and functional classifications of expenditures. The administrative classification identifies the entity that is responsible for managing the public funds concerned, such as the ministry of education and health or, at a lower level, schools and hospitals. The economic classification identifies the type of expenditure incurred, for example, salaries, goods and services, transfers and interest payments, or capital spending. The functional classification categorizes expenditure according to the purposes and objectives for which they are intended. All three classifications are essential for users of budget information. The budget code for each transaction should present, in specific categories, all relevant information regarding that transaction. Table 1 provides an illustrative example.



Table 1 : Illustrative Budget Classification Scheme for Expenditures

ADMINISTRATIVE		ECONOMIC			FUNCTIONAL		
Title	Chapter	Section	Article	Paragraph	Main Function	Function	Secondary Function
Ministry	Managing Unit	Main Classification	Sub-Classification	Supplementary Information	Division	Group	Class
Ministry of Agriculture and Forestry	General Directorate for Agriculture	Expenses	Compensation of employees	Wages and Salaries in cash	Economic Affairs	Agriculture Forestry, Fishing, Hunting	Agriculture
2 Characters	2 Characters	1 Character	1 Character	2 Characters	3 Characters	1 Character	1 character

The fundamental principle of the classification scheme for expenditure illustrated in this table is that each classification has defining characteristics that are different from and independent of the other two. It is important that every expenditure item and transaction be attributed to each of three classifications shown above clearly and unambiguously without duplication, overlap or repetition.

In many countries like Afghanistan the poverty-reducing strategy program (PRSP) or other government documents define pro-poor expenditures. The task is, therefore, to relate poverty-related spending identified in a PRSP to the government's existing budget classification scheme, so that timely and periodic accounting reports can be prepared for tracking purposes.

The following features are considered to be critical to a system of budget classification if it is to generate useful, timely, and reliable information:

- Distinction between administrative and economic classifications: The economic and administrative classifications provide different kinds of information. The former provides data on types of revenues or expenditures (for example, salaries or goods and services), while the latter provides data on the public sector organizations that incur expenditures or receive revenues. An administrative classification of expenditure is needed to identify responsibilities for the main blocks of public expenditure and for day-to-day administration of the budget. Expenditures may be divided into separate subcategories for each ministry, department, or public entity.
- The independence of economic and administrative categories: It is important to the soundness of a classification system that the economic and administrative categories be independent of each other. For example, the economic classification may be used to indicate whether government receipts derive from tax revenues or the sale of goods or services, but not whether this income should be attributed to a central government ministry or department, or to a subnational entity.
- The use of the functional classification: A "functional" classification organizes government activities according to their broad objectives or purposes (e.g., education, social security, housing, etc.). It is independent of the government's administrative or organizational structure. Such a classification is especially useful in analyzing the allocation of resources among sectors. It may also be used for tracking poverty-reducing expenditures. A sound and stable functional classification is required to generate the data that are necessary to produce historical surveys and analyses of government spending, and to compare data from different fiscal years.
- Mutual exclusivity: Every line item in a well-designed budget classification system should be independent of all other line items, as explained in the following section.

Source: Davina Jacobs, Jean-Luc Hélys, and Dominique Bouley, "Budget Classification," International Monetary Fund, Fiscal Affairs Department, December 2009 <https://www.imf.org/external/pubs/ft/tnm/2009/tnm0906.pdf>.



# HANDOUT 2.3: AFGHANISTAN NATIONAL BUDGET CLASSIFICATION

The Ministry of Finance prepares and presents the Annual Budget to the National Assembly every year at the start of the financial year for approval. After approving the budget, the National Assembly authorizes the government to execute it. The financial year in Afghanistan starts on 21st March and ends on the 20th March of the next year.

The national budget of Afghanistan consists of the Core Budget and External Budget. The Core Budget comprises the Core Operating Budget and the Core Development Budget. The core budget is approved by the Cabinet and National Assembly. It consists of funds that flow through the government's treasury apparatus, and is subject to the government's Public Finance Management (PFM) systems. The External Budget by contrast includes expenditures disbursed directly by donors and hence is outside the government's PFM system.

The operating expenditure is the expenditure which covers the recurring expenditures and hence is important for the maintenance of the governance structure. Recurrent expenditure are classified into the following five categories: (a) Compensation of employees (Salary and Wages), (b) Goods and services, (c) Subsidies and grants, (d) Interest payments; (e) Acquisition of non-financial assets (Capital expenditure).

Developmental Expenditure includes all funding flowing through the Government's Single Treasury Account and consists of provisions for investments in development projects such as infrastructure and reconstruction. This is financed from variety of sources-Investment Window of Afghanistan Reconstruction Trust Fund, Counter Narcotics Trust Fund, Donor grant financing direct to the Treasury and Confessional programme and project loans. The line ministries after preparing the development expenditure part of the budget submit it to the Ministry of Economy (MoEc) to be considered, scrutinized and subsequently incorporated in the annual budget document.

The operating budget is largely financed through the revenue generated by the Government of Afghanistan. The developmental budget is co-financed by the government and donor agencies. The donor contribution to the core development budget comprises of the discretionary and non- discretionary financing based on the conditionalities imposed by the donor agencies.

Developmental support and reconstruction funds for Afghanistan are channeled through two primary instruments: (a) the Afghanistan Core Budget including the Afghanistan Reconstruction Trust Fund (ARTF) and (b) The External Budget.

The budget formulation process is orderly and compliance with the timetable has improved over the years. Budget preparation and planning is a process that begins in March with the MoF issuing the first budget circular to all budgetary units of the line ministries and ends in December when the MoF reviews and approves all financial plans. It starts with the MoF leading a discussion between senior officials within the government regarding the current year's budget development process, and then forwarding a timetable for budget preparation throughout the MoF, to line ministries, and to other involved groups. Concurrently, the MoF leads a process of determining the resources available for disbursement to meet budget objectives.

Line ministries and budgetary units are then invited to identify their programming needs for service provision. This invitation comes in the form of a budget circular, whereby line ministries submit to the MoF an outline of programming activities. At this stage, new initiatives are also introduced by district and provincial authorities, and by donors, which are all reviewed by line ministries.

Based on this budget circular the MoF prepares the Medium-Term Budget Framework (MTBF) which establishes budget priorities in line with available resources. Next, a second budget circular is forwarded to the line ministries requesting more detailed budget estimates and definitive program descriptions. These costs and detailed programming activities are used by the MoF in the formulation of the final budget document.

The lack of clear budget ceilings set by the Cabinet prior to the preparation of detailed budget proposals leads line ministries to prepare their budget requests based on perceived needs rather than established availability of resources. This makes it difficult for line ministries to properly translate strategies into realistic resource allocations. It has also encouraged individual ministries to lobby for additional resources, undermining rational budgeting processes.

Sub-national units have little say in the preparation of budgets. Many budgetary units have provincial and district departments where the actual services are provided, some of which help identify the needs in their sectors. Their involvement is generally limited as most budgeting decisions are made at the central level in Kabul. There is no breakdown of ministerial budgets at provincial level, and provincial allocations are generally only made after the budget has been enacted. However, provincial budgeting approach, discussed in more detail below - is an attempt to increase the role of the provincial level. The Ministry of Education (MoE) is one of exceptions. The Ministry started to involve provincial education departments (PEDs) in budget formulation process.



# HANDOUT 2.4: AFGHANISTAN'S BUDGET CYCLE

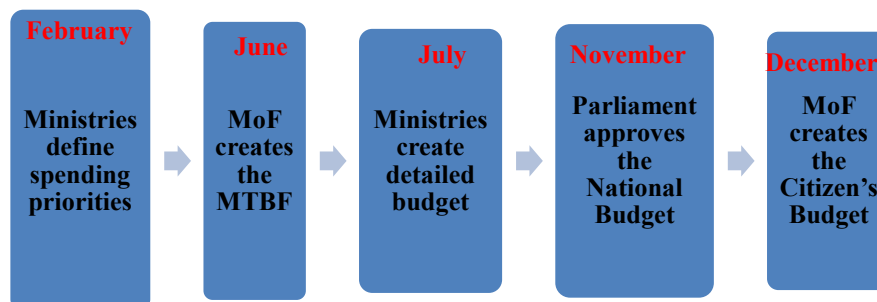
The Budget Cycle consists of the major events or stages in making decisions about the budget, and implementing and assessing those decisions. The budget cycle usually has four stages:

1. **Budget formulation:** when the budget plan is put together by the executive branch of government.
2. **Enactment:** when the budget plan may be debated, altered, and approved by the legislative branch.
3. **Execution:** when the policies of the budget are carried out by the government.
4. **Auditing and assessment:** when the actual expenditures of the budget are accounted for and assessed for effectiveness.

## 2.1. Formulation Stage:

- The initial formulation of the budget occurs almost exclusively within the executive branch of the government, though it can include a number of actors within the branch. The process includes repeated interactions between MoF, MoEc, line ministries, the National Assembly and a large number of international donor institutions. The PFEML (2005) specifies the processes and responsibilities of different authorities. Crucial to this process is organizing the Donor Financial Review in which the MoF submits its financial proposals for donors commitments for the budget.
- After consulting the donors, MoF, MoEC, line ministries finalize their respective development and operating budget proposals, and submit the same to the MoEc and MoF respectively by December.
- After this, MoF calls the budget hearing committee comprised of the MoFe, the Ministry of Economy, MoFA, and representatives from Office of the President. The committee debates the budget and proposes allocations to various programmes and projects.
- After required hearing over the budget, the budget is submitted by the MoF for Cabinet approval. Once the budget is passed by the cabinet, the MoF submits it to the National Assembly during the fourth quarter of the fiscal year (by early week of February) for its approval. It is presented to the National Assembly, 45 days prior to the start of the Fiscal Year.
- After necessary deliberations in the legislature, it gets approval for execution.

The following diagram depicts the budget process in Afghanistan:

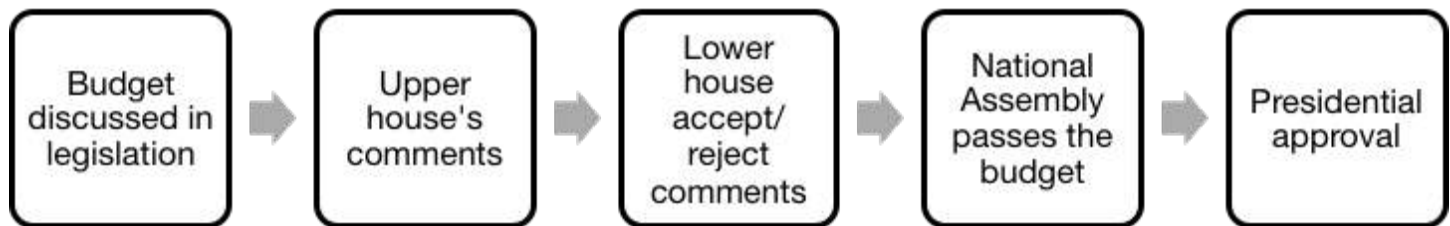


Source: "Afghanistan, Recent Budgeting Developments," Ministry of Finance, Islamic Republic of Afghanistan, Presentation at OECD-Asia Senior Budget Officials meeting, Bangkok, Thailand, 2-3 February 2012, <http://www.oecd.org/gov/budgeting/49625149.pdf>

## 2.2. Enactment stage

The second stage of the budget cycle occurs when the executive's budget is discussed in the legislature and consequently enacted into law. The budget is submitted through the Meshrano Jirga 45 days prior to the commencement of the new fiscal year. The Minister of Finance introduces the budget bill with a speech in both the houses which covers the revenues and expenditures of the government, the debts and loans, the fiscal framework of the budget and the like.

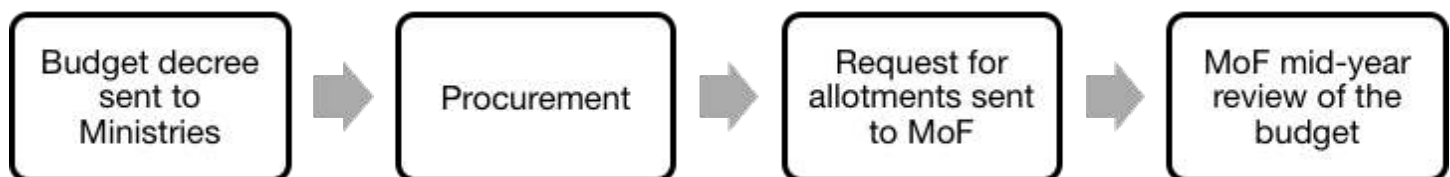
Diagram 2: Enactment stage



The budget is debated in the Upper House for 15 days, discussed in the Budget and National Economy Commission and is debated in the plenary session. The Upper House sends the draft bill with advisory comments to the Lower House. The Lower House comprises of various standing committees, which are responsible for analyzing their relevant sector budget. These committees give their recommendations to the budget and finance committee. The committee prepares its report and presents it in the plenary session of the Lower House. The Lower House continues its debate for a month and the draft bill is either accepted or rejected as a whole. In case of rejection, the Lower House has to give reasons for the same. Once the draft bill is passed by the National Assembly, it is sent to the President for his final approval which is sent to all ministries for implementation.

## 2.3. Execution/Implementation Stage

Diagram 3: Budget execution stage



- The implementation phase of the budget starts with a circular from the Ministry of Finance in which the budget decree is sent to all spending units.
- The spending units start the procurement process and award contracts for its investment projects as well as the allotment for the first quarter of the fiscal year for the recurrent costs of the government. The procurements take place in the centre as well as the provinces based on the size of the contract value.
- The line ministries or spending units send the request for allotments on special formats prepared by the MoF. These requests are duly signed by an authorized person; the MoF analyses those requests, sees

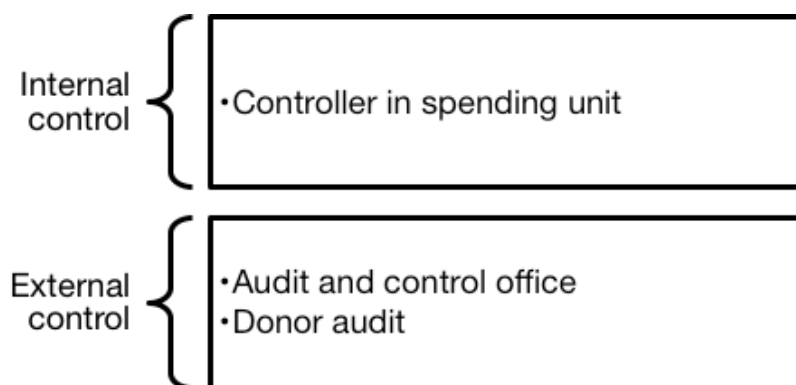
the progress report as well as copy of the contract of the project. The funds are channeled to the bank accounts of the awarding company. The budget department uses development budget allotments as a commitment and cash management instrument.

- The MoF has a special branch for execution that tracks records of all contacts, payments and expenditures. The MoF conducts a mid-year review of the budget and brings necessary changes in the budget. The procurement takes place in accordance with the procurement law of the country. The spending units cannot spend money which is not reflected in the budget.

#### **2.4. Audit: Monitoring and Control Phase**

The last stage in the budget cycle includes a number of activities that aim to measure whether there is an effective use of public resources. This stage of the Budget Cycle is known as monitoring and control of the expenditure as undertaken by the line ministries. Ideally, the executive branch should report extensively on its fiscal activities to the legislature and the public. These fiscal activities should also be subjected to regular review by an established independent and professional body, such as audit institutions or an Auditor General. The audit office should have the capacity to produce accurate reports in a timely manner.

Diagram 4: Monitoring and control phase



In Afghanistan, the monitoring and control phase is divided into internal and external control:

**Internal Control** The MoF has assigned a controller in each spending unit who rectifies the errors and assures financial regulations before the allotments are sent to the MoF. These controllers also control the expenditure of resources in the line spending units. The process is also controlled by the MoF when a request for allotment is sent to the budget and treasury departments. All codes, sub-codes, progress reports, copy of the contract and procedures are strictly followed.

**External Control** There is an independent audit and control office, which has the responsibility to see the annual performance of the government. The department audits the accounts and procedures of the government, points out deviations and misuse of budget allocations. The office reports to the President directly. The donor money that is channeled through the government single treasury accounts are also audited by the respective donors. If donors are not comfortable with the process of a ministry in regards to its capacity, transparency and the alike, it has the right to withdraw the money or allocate it to some other priority programs in consultation with the ministry of finance.





# HANDOUT 2.5: BUDGET FORMATS AND CIRCULARS

Budget Circular No 1 (BC I): BC I instructions and forms are approved by the budget committee, prior to the distribution to the budgetary units. In order to align budgetary resources with line ministries and ANDS strategy results and to support ANDS priorities with the required budgets, BC I is developed and distributed to all BUs. The purpose of the circular is to

- a. Make all budgetary units to provide their priorities and activities;
- b. Cost those priorities and associated budgets of the activities for a period of three year e.g.1390-1392 and
- c. Identify results (outputs) expected to be produced with the requested funds. (Please see Annexure ... for BC1 issued by MoF in 1392).
- d. If appropriately planned, the BC I submissions from budgetary units could help identify and assess priority government programs that can be funded from available resources and determine budget ceilings.

While preparing the BC-I, the Ministries are supposed to get the following from each province:

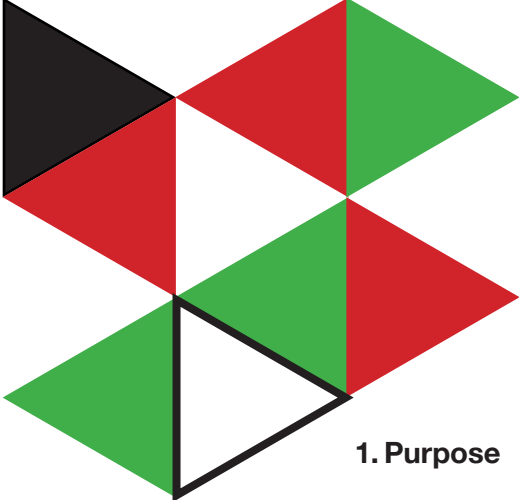
- Assess baseline for a particular program
- Consult PDPs/PDCs/communities to see what their priorities under the selected program are
- Define additional request under each of the selected programs
- Fill in forms for each selected program including
  - ✓ Provide justification
  - ✓ Calculate costs
  - ✓ Define performance targets
  - ✓ Make sure that any O&M cost requirements are captured
  - ✓ Provide district breakdown

As a part of the effective budget planning practice, the BC1 submissions are analyzed by the MoF. The analysis forces the budgetary units to apply principles of accuracy and precision in their budget planning and formulation process improving the quality of BC I submissions and guidelines. In order to achieve the objectives, comprehensive workshops and training for the BC1 submission were conducted for all the budgetary units. The submitted data for BC I requirements are reviewed by MoF and Ministry of Economy (MoEc) for economic analysis and to confirm alignment with the national development strategy and priorities and entered in the State Budget Planning System (SBPS).

Budget Circular No 2 (BC II) guidelines: The BC II guidelines are prepared and shared with all relevant line ministries to provide

- (i) guidance to ministries/budgetary units on the form and content for preparing the current year's budget submission and next two years' budget forecasts;
- (ii) formats for the presentation of budget submission for the current year and budget forecasts for next two years;
- (iii) guidance to ministries/budgetary units on integration of the operating and core development budgets;
- (iv) detailed budget submissions for the current year aligned with ANDS and NPPs and service delivery targets.

Program budgeting is based on the Budget Circular I & II. The ministries reflect programs and sub-programs according to the ANDS priorities. The figure below indicates the process



# HANDOUT 2.6: BC1 - 1393

## BUDGET FORMULATION

### 1. Purpose

The purpose of this circular is to ask all budget units to indicate their baseline costs and proposed new activities for 1393 and projection of expenditure for 1394-95. The information will be used to allocate budget ceilings in accordance with Government priorities and available financial resources. As there are never sufficient funds to fulfill all budget requests, budget units are advised that quality submissions will result in higher budget ceiling allocations from limited financial resources.

At this point, it is not necessary to submit detailed project documents and budget costing information. A separate circular (Budget Circular 2), including approved budget ceilings, will be issued in mid July of 2013, requesting detailed budget submission and project information.

### 2. Budget Process

The annual budget is the primary tool for implementing Government policies and priorities. Budget units are required to review and if necessary to renew their program structures, outputs and indicators to align to their ANDS results frameworks. This will ensure individual budgets reflect ANDs priorities and result in improved service delivery in all sectors.

### 3. Information Requested from Budget Units

BC1 requires your Ministry/Agency to complete two important tasks:

- Calculate the Baseline cost of your ongoing level of activities and identify existing output levels; and
- Identify and estimate costs for a maximum of five 'new activities' (expansion of existing activities or completely new activities). Budget units are required to provide baseline funding requests by program. New activity requests should also be by program. All requests should separate operating and development budget requirements. Before preparing budget request, it may be necessary to review and modify program structures, based on revised ministry results frameworks.

### 4. Steps in Developing BC 1 Submissions

The Budget Implementation Team (BIT) of each budget unit needs to carry out the following steps in preparation of the BC 1 submission:

- Review ministry/agency results framework.** The review must be performed by all members of the BIT. You may also wish to include Department or Program Managers in this review process, as they may have a better knowledge of what can be achieved.

**Make changes to the results framework**, if required. Any changes must be agreed by the management of your ministry/agency and with your Sector Coordinator.

**Revise program structure**, if required. Based on your result frameworks, some deficiencies in your program structure may be identified. If so, changes to the existing program structure may be required. In doing so, please take into account your existing organizational structure and the need to map each of your departments to one of your programs and sub-programs. Please involve Program Managers in this step. Any changes must be agreed by the management of your ministry/agency and the Ministry of Finance budget department.

- ii. **Calculation or (estimation) of budget.** For each program, identify the current level of outputs (level of outputs achievable if you continue with the existing level of activities) and calculate the required financial resources needed to continue your existing level of activities – for both operating and development budget.
- iii. **Identify new activities.** Identify new activities (completely new activities or expansion of existing activities) required to support one or more of the output targets defined in your ministry/agency results framework. You can identify a maximum of five activities per budget unit.
- iv. **Calculate costs and determine output targets for each new activity.** For each new activity, identify output targets and calculate the required financial resources – for both operating and development budget needs.
- v. **Develop a Concept Note for each project related to a new activity.** For each project: (i) define purpose, (ii) define objective, (iii) define beneficiaries, (iv) identify outputs, (v) conduct demand analysis, (vi) describe methodology, (vii) conduct costing, including operating and maintenance costs, (viii) describe economic benefits and (ix) specify timelines.
- vi. **Prepare a Pre-Feasibility Report.** For each project costing \$25 million or more, prepare a Pre-Feasibility Report, covering technical, market, human resource, financial and economic analyses.
- vii. **Include infrastructures in designing the development projects.** Based on the article No. 22 dated 08-Jan-2012 of economic committee of cabinet, the ministry of water and energy, ministry of public works, Brishna Shirkat and municipalities should consider the extension of Fiber-e-Noori network and its suitable place in designing and construction of all new roads in close coordination with the Ministry of Telecommunication and Technology, in the discretionary projects all the cost of projects including the digging for optic fiber will be paid by the ministry of finance and in none discretionary projects, the financing should be discussed with the related donors.

As part of the process of preparing BC 1 submission, budget units should consult the ministry of economy in prioritization of new development activities in the above mentioned limitation which is based on result framework of the budget units.

If budget units engage in discussions with donors, the Ministry of Finance Budget Department needs to be informed and involved.

### **Action Required**

All budget units are required to submit the requested information to the Ministry of Economy and Ministry of Finance focal point no later than **13 April 2013**. Where desirable, detailed responses may be given on separate sheets of paper, attached to the completed tables.

*As only one budget submission will be accepted by the Ministry of Finance, budget officials need to ensure that submissions are approved by senior management of ministry/budget unit. It should also be noted that BC1 submissions will be used to determine the budget ceilings and priorities notified in Budget Circular 2.*

If you have any questions or need assistance, please do not hesitate to contact the relevant people in Ministry of Finance and Ministry of Economy.

**Note:** it is necessary that for the projects costs US\$ 25 million or more, the feasibility study along with budget circular No.1 should be submitted, otherwise the request for the new activity will not be considered. Prepare a Pre-Feasibility Report, covering technical, market, human resource, economic and financial analysis which provide the best option of cost of project. The studies maybe conducted internally or externally.

**Dr. Mohammad Mustafa Mastoor**  
**Deputy Minister of Finance**

## **Annexes**

- Budget Circular 1 Forms for FYR 1393
- Form 2 B: New Activities
- Agenda and time table for workshop (for relevant ministries)
- Budget Calendar for the 1393 budget preparation

### ***Annex 1:***

#### **Budget Tables (forms)**

All budget units are required to submit information using the prescribed forms (see below). Only information received using the prescribed forms will be accepted. Failure to submit the requested information by the specified deadline will result in the allocation of lower budget ceilings in BC2 submissions.

#### **(a) Form 1: Baseline Costs**

Baseline costs reflect the funding required maintaining the existing level of activity. No provision is made for the addition of new activities or expansion of existing activities or projects. As the existing level of activity is being maintained, no new employees can be included. The maximum number of employees is the number employed during 1392 or the 1393 Tashkeel. Only ongoing development projects can be classified as baseline; new projects must be part of a new activity, with a specified output.

For example, a program to roll out polio vaccinations may currently operate in 5 provinces. Only expenditure (and employees) related to the ongoing vaccination campaign in these 5 provinces represents baseline expenditure. The extension of the program into 6 additional provinces next year represents a new activity, as additional funding is required and new output targets are being determined.

A request for additional funds to complete the construction of an on-going road project represents baseline expenditure. On the other hand, where several roads are currently being constructed in a province, costs associated with a request to construct other new roads (even in the same province) or additional km of the existing road (not included in the original on-going project) represent new activities. Additional examples will be provided during the BC1 workshops.

Baseline essentially means:

- Operating Budget: estimated expenditure for current year<sup>1</sup> (1392), increased for macro-economic adjustments expected in the next year: (i) any PAR reform (PRR or P&G) for wages and salaries and (ii) inflation for goods and services. Any one-off spending, primarily acquisition of assets, such as the purchase of cars should be deducted from the baseline. A forecast inflation rate and forecast USD exchange rate are supplied with this instruction.

Operating budgets are usually determined by closely reviewing existing costs and using known facts or assumptions to estimate future costs. For example:

- Salaries: general or specific increases in civil service salaries or allowances as per Government decision (information provided by Ministry of Finance).
- Salaries: increase or decrease in wages and salaries cost resulting from continuation of the public administration reform implementation (PRR or Pay and Grading reform), as per earlier determined schedule
- Tashkeel: except of Ministry of Education, Ministry of Higher Education, Ministry of Public Health, the other ministries/budget units cannot increase in their Tashkeel.

<sup>1</sup> In order not to artificially inflate current spending projections, instead of using budget figures as a basis for calculating the baseline, it is realistic to use the estimated budget execution by year end.

- Goods & services: an announced % increase in electricity prices.
- Goods & services: a general increase in prices to reflect expected inflation (rate provided by Ministry of Finance).
- Goods and services: foreign currency exchange rate (US\$ rate provided)
- Development budget: existing projects that will continue to be implemented and financed in the next year(s), in accordance with the project schedule – meaning on-going multi-year projects.

The baseline cost of the development budget is simpler to calculate as only projects which are already in operation and for which funding will continue into the following fiscal year. In the vast majority of cases, the costs of such projects will be fixed and already determined in the project agreement and there is no requirement to apply inflation or salary adjustments.

It is essential that the operating and maintenance cost implications of development projects (whether funded from core or external budgets) are included in the operating budget as part of the baseline costing.

**Form 1:** lists existing programs and reflects current activities and projects. The form specifies for each program:<sup>2</sup>

- Actual expenditure in 1391, budget for 1392 and requested budget for 1393-1395 – for both operating budget (disaggregated by object codes 21, 22 & 25), and each on-going development project.
- Outputs (one output for each sub-program): actual outputs in 1391, budget outputs for 1392 and planned outputs for 1393-95, assuming the existing level of activities is to continue.
- Number of employees by structure (permanent: regular, PRR-ed, P&G and contracted: development budget funded vs. operating budget funded). Separate columns are provided for teachers and the military officers.
- Existing number of employees in 1391 and 1392.
- Approved Tashkeel number of employees for 1392.
- Number of employees, by structure, planned to perform existing activities after any current recruitment or reform processes (e.g. PRR) are complete, 1393-1395. Only the structure may change over time – the number of employees is fixed as the lower of the number employed during 1391 or the 1392 Tashkeel.

*It is important that operational and maintenance costs associated with past or on-going development projects are included in the cost calculation and specified in the operating budget submission.* Budget units should be sure that their new requests are not more than 5% in operating and 10% in development budget of 1393.

## **Annex 2:**

### **(b) Form 2a: New Activities – Basic Information**

Form 2a provides a listing of new activity requests which the budget unit wishes to submit for consideration by the Ministry of Finance and Government.

‘New Activities’ include: (i) completely new activities to be funded through additional operating budget or development budget resources, or (ii) the expansion of existing activities (increase in the level of activities and outputs) to be funded through additional operating budget resources or the expansion of on-going development projects..

**A new activity** may consist of (i) an operating budget request only (e.g. additional teachers for existing schools), (ii) a development budget request only (e.g. construction of school toilet blocks) or (iii) both operating and development budget requests (e.g. construction of a new school, together with teachers’ salaries and maintenance costs).

<sup>2</sup> Number of completed Tables 1 forms should correspond to the number of the ministry/agency’s programs.



Ministries which are included in the National Priority Programs should note that National Priority Programs need to be broken down by ministry and program, with each ministry submitting the portion it is responsible for as a new activity.

Each budget unit can submit a maximum of five new activity requests, ranked in order of priority (New Activity 1 for highest priority). Budget units may submit separate supplementary requests (in excess of the initial 5 activity requests).

Where a budget unit needs (based on changes in the strategy) to include a new program (not to exceed maximum of five programs in overall ministry / budget unit) or new sub program requiring a number of additional activities, a special request may be made to the Ministry of Finance. The reasons must be fully explained in writing.

Each new activity must relate to one specific program and have a clearly defined output target. Where a ministry or agency wishes to submit a list of unconnected activities, such as multiple road projects (and consequently do not have one clearly defined output target), it is recommended that only priority projects are included in the new initiative requests. Other requests should be included in a separate supplementary request. Where multiple unrelated activities are included in one new activity request (e.g. a number of unconnected road or power generation projects), the entire request will be rejected.

New activity requests relating to different programs must be submitted as separate requests – i.e. they cannot be combined in one request. For example, an activity to build primary education schools is separate from an activity to build vocational education schools. Similarly, an activity to increase general school enrolment is separate from an activity to increase enrolment for girls.

To improve a new activity request's likelihood of receiving funding, the activity needs to be consistent with the Government's overall strategic policy objectives, as identified in the ANDS. The initiative also needs to be directly supported by performance targets (output and outcomes).

Given that the major objective of the ANDS is poverty reduction, it is necessary to integrate poverty reduction policies into the Budget to ensure an increased focus on poverty reduction. Budget units should give priority to poverty reduction oriented new activity requests.

**Form 2a:** specifies for each New Activity request:

- Brief description or a name of activity.
- The program under which the activity comes. .
- The program outcome that is supported by the activity.
- State (Yes or No) if this activity is part of the National Priority Program approach. If yes, name the National Priority Program.
- State (Yes or No) if the activity will contribute to the implementation of the poverty reduction policies of the Ministry. If yes, elaborate how it will decrease poverty.
- State (Yes or No) if the activity will equally benefit male and female or whether the ministry's gender policy is considered or not. If yes, briefly describe how.
- State (Yes or No) if the activity impacts environment negatively or positively, briefly describe how.
- 
- Outputs that will result from implementation of the activity and targets for each year (1393-95). Identify which sub-program the output comes under; as described above, each output must be derived from the ANDS Result Framework
- The additional budget request for the new activity:
  - Requested financial resources for the period 1393-1395 for operating budget, disaggregated by object code (21, 22 or 25) and
  - Requested financial resources for each new or expanded development project (those projects should be included in the budget preparation process which are not financed in the last year's



budget due to financial limitation.

- Operational and maintenance cost requirements of new development projects need to be included in the cost calculation and specified in the submission under operating budget.
- Number of new employees by structure (permanent: regular, PRR and P&G and contracted: development budget funded vs. operating budget funded) for the period 1393-95

### (c) Table 3 – Summary of Budget Request

Forms 3a, 3b and 3c consolidate the information provided in Tables 1 and 2:

- Form 3a: Summary of total request by program.
- Form 3b: Summary of total request by object code
- Form 3c: Summary of total request by baseline, prioritized New Activity and object code

### 5. Macroeconomic Adjustments (inflation)

Where appropriate, the macroeconomic factors in the table below are to be applied when calculating budget requests. No alternative figures are to be used. Any questions may be directed to your Ministry of Finance focal point.

	1393	1394	1395
Goods & Services (Code 22) inflation adjustment	5%	5%	5%
Multi-year capital formation (Code 25) inflation adjustment	Similar to 1392 Budget		
Exchange rate = Afs / US\$	53.5	55.6	55.6

### (d) Form 2b: New Activities – Concept Note

An individual Form 2b is to be prepared for each development project included in the new activity requests. The form provides essential information in relation to each activity and will assist the Ministry of Finance and Ministry of Economy to select priority activities and identify which activities and projects are ready for implementation (thereby improving execution rates).

Form 2b specifies for each New Activity:

- Description or name of activity (as in form 2a).
- Introduction
  - Define how the project fits with the agency's mission and goals;
  - Identify interests from stakeholders and any involvement from other partners (including international financial institutions).
- Purpose
  - Outline the problem to be addressed, using quantifiable data (e.g. 190,000 households and 10,000 small business without access to water from waterworks);
  - Define the achievements by the agency to date in applying engineering solutions to these problems (where relevant).
- Project Description
  - Describe the objective: e.g. to ensure that 90% of the population in Kabul, Herat and/or major cities has access to clean water from water works (thus contributing to achieving the medium-term priority ANDS of the government);
  - Describe outputs: e.g. to provide access to water from waterworks for 190,000 households, 10,000 small business or other non-residential customers;
  - Describe demand analysis: (e.g. volume or cubic meters of water required per day, or per week and the current supply);
  - Describe methodology: (e.g. a major water works and pipelines);

- Make sure to include 3 years of operational-maintenance costs so the line ministry and agency will have time to put it in the budget;
- Describe economic benefits, timelines and estimated costs based on existing data: identify both capital and recurrent expenses on a multi-year basis.
- Other
  - The agency may also include information about the implementation plan (e.g. outsourcing the design and construction) and any risks (e.g. right of way acquisition for the pipelines) and how to manage the risks.

**Note:** it is necessary, if the projects cost US\$ 25 million or more, the feasibility study along with budget circular No.1 should be submitted, otherwise the request for the new activity will not be considered. Prepare a Pre-Feasibility Report which is covering technical, market, human resource, economic and financial analysis which provide the best option of cost of project. The studies maybe conducted internally or externally.

### **Annexes**

10. Budget Circular 1 Forms for FYR 1393
11. Form 2 B: New Activities
12. Agenda and time table for workshop (for relevant ministries)
- (e) Budget Calendar for the 1393 budget preparation



# HANDOUT 2.7: BC2 1394

جمهوری اسلامی افغانستان  
وزارت مالیه  
معینیت مالی  
ریاست عمومی بودجه



د افغانستان اسلامي جمهوریت  
د مالی وزارت  
معینیت مالی  
د بودجې لوی ریاست

Islamic Republic of Afghanistan  
Ministry of Finance

ریاست پالیسی وریفورم بودجه

نېټه: / /

کڼه: -----

به تمام وزارت ها و واحدهای بودجوي!

متحدالمال شماره دوم بودجه (رهنمود) برای ترتیب بودجه سال مالی 1394

## 1. هدف

مطابق قانون اداره امور مالی و مصارف عامه، ریاست عمومی بودجه وزارت مالیه مسئول هماهنگی و تدوین بودجه ملی میباشد. بودجه ملی به اساس نیازمندی های وزارت ها / ادارات و منابع تمويلی در هماهنگی با واحدهای بودجوي ترتیب میگردد و بعد از منظوری آن از طرف پارلمان قابل تطبیق میباشد.

این متحدالمال جهت ارایه رهنمود برای تمام وزارت ها / واحدهای بودجوي منظور ترتیب یک بودجه واحد برای سال مالی 1394 و همچنان حصول اطمینان از ارایه پیشنهادات بودجه همسان در سطح تمام ادارات دولتی تهیه و ترتیب گردیده است. جهت بدست آوردن این هدف، باید پیشنهادات بودجه به اساس تقسیم اوقات تعیین شده درین متحدالمال ترتیب وارایه گردد. بودجه پیشنهادی باید انعکاس دهنده تخصیص مساویانه منابع در سطح ولایات و ولسوالی ها بوده و همچنان تساوی جندر و گروپهای آسیب پذیر جامعه نیز در نظر گرفته شده باشد.

اهداف متحدالمال شماره 2 بودجه سال مالی 1394 قرار ذیل میباشد:

- ارایه رهنمودها در مورد فورمه ها و محتویات متحدالمال برای ادارات جهت ترتیب و پیشنهاد بودجه سال مالی 1394 و پیشبینی بودجه سالهای 1395 و 1396
- فراهم ساختن مکانیزم برای ارایه پیشنهاد بودجه سال مالی 1394 ( به شمول پیشبینی بودجه سال های 1395 و 1396 )
- رهنمایی وزارت خانه ها و ادارات در قسمت درج بودجه عادی و انکشافی تحت برنامه های مربوطه
- این فورمه ها منحیث در خواست پیشنهاد بودجه تفصیلی سال مالی 1394 ادارات در مطابقت با نتایج استراتژی انکشاف ملی افغانستان / برنامه های ملی دارای اولویت استفاده میگردد.

## 2. ضروریات پیشنهاد بودجه

فورمه های ترتیب بودجه برای تمام وزارت ها / واحدهای بودجوي جهت ارایه بودجه شان در فارمت بودجه به اساس برنامه ترتیب گردیده که ارتباط دهنده اهداف سکتوري و اهداف ادارات با منابع مالی اختصاص یافته در هر برنامه و نشان دهنده نتایج متوقعه که از آن منابع بدست خواهد آمد، میباشد.

فلذا قبل از قیمت گذاری عناصر ترتیب بودجه تمام وزارت ها/ واحدهای بودجوي باید موارد ذیل را مرور و بررسی نموده و در صورت نیاز تغییرات لازمه را وارد

- مرور ساختار برنامه ها و شامل ساختن تغییرات قابل اجراء نیاز است تا ساختار برنامه ها را در مطابقت با خدماتی که وزارت خانه ها ارایه میدارند تهیه نمایند.
  - مرور پالیسی های دولت که موضوعات مشترک استراتژی انکشاف ملی افغانستان را در برمیگیرد، مانند مسایل جندر و مصارف فقر زدایی و طرح مجدد فعالیتها به منظور رسیدگی بهتر به این پالیسی ها
  - مرور بخش تشریحی پیشنهادات بودجی (اهداف استراتژیک، اهداف برنامه ها و شاخص ها) منحصراً بخش از پیشنهاد بودجه سال 1394 جهت انعکاس بهتر پلان وزارت خانه ها و بدست آوردن اهداف در سه سال آینده
  - اجراءات (پیامد و بازده) شاخص های اندازه گیری، مبدأ (سطح فعلی ارایه خدمات) و اهداف سه سال آینده.
- در صورت مشاهده تغییرات که اهداف استراتژی یا ساختار برنامه ها و برنامه های فرعی و یا بخش تشریحی را متأثر بسازد، باید قبل از اینکه قیمت گذاری تفصیلی آغاز گردد تعدیلات و تغییرات متذکره باید از سوی کمیته های داخلی بودجه هر وزارت تأیید و در هماهنگی با کارمندان سکتوری و واحد ریفرم بودجه در ریاست عمومی بودجه وزارت مالیه ایجاد گردد.
- جهت مرور و بررسی ساختار برنامه ها و مسایل تشریحی موضوعات ذیل را باید در نظر گرفت. (برای معلومات بیشتر به رهنمود جلد 1 و 2 بودجه در وب سایت وزارت مالیه ریاست عمومی بودجه مراجعه نماید [www.budgetmof.gov.af](http://www.budgetmof.gov.af))
- اهداف استراتژیک اهداف استراتژیک وزارت/واحد بودجی در پلان استراتژیک آنها قبلاً تعیین گردیده اما در صورت ضرورت این استراتژی قابل تعدیل میباشد.
  - اهداف و ساختار برنامه نقطه آغاز ترتیب ساختار برنامه ها عبارت از استراتژی انکشاف ملی / برنامه های ملی دارای اولویت و به همین ترتیب ساختار تشکیلاتی فعلی وزارت / اداره نیز از عناصر مهم برای انکشاف ساختار برنامه ها پنداشته میشود.
  - بخش های تشریحی تأکید بیشتر در فورمه ها بالای ارتباط پالیسی بودجه داشته خصوصاً تشریح و توضیحات بودجه پیشنهاد شده نشاندهنده (1) ارایه خدمات در میان مدت (2) تساوی جندر در سطح کشور و (3) حمایت از مسایل کاهش فقر باید باشد.
  - شاخص ها و سنجش اهداف اجراءات شاخص های محاصل باید تجدید گردند تا خدمات ارایه شده حقیقی وزارت خانه ها را که توسط یک فعالیت مشخص تطبیق شده وزارت بدست آمده باشد انعکاس دهد. واحد های بودجی مکلف اند تا یک شاخص محصل و هدف محصل را برای هر یک از پروژه های انکشافی و برای هر فعالیت بودجه عادی در هر برنامه فرعی تعیین نمایند. محاصل برنامه های فرعی سال گذشته باید تجدید گردند تا در بدست آوردن اهداف برنامه ها حمایت کنند. اهداف باید برای سال مالی 1394 و متعاقب آن برای دو سال بعدی به اساس دست آورد های حقیقی و وجوه تقاضا شده تهیه گردد.
  - واحد های بودجی که جدیداً ایجاد گردیده باید ساختار برنامه ها و بخش های تشریحی شان را قبل از ترتیب بودجه 1394 با هماهنگی ریاست عمومی بودجه وزارت مالیه ترتیب و نهایی سازند تا بودجه پیشنهادی خویش را مطابق آن ترتیب نمایند.

### 3. سقف بودجه

از تمام واحد های بودجی تقاضا میگردد تا بودجه سال مالی 1394 خویش را مطابق معیار های ذیل ترتیب نمایند:

#### بودجه عادی:

بودجه عادی سال مالی 1394 (کود های 21 و 22) مطابق به بودجه منظور شده آغاز سال مالی 1393 محاسبه شود.

مصارف حفظ و مراقبت: وزارت های معارف، صحت عامه، وزارت ترانسپورت و وزارت فواید عامه که تحت پروسه سنجش مصارف حفظ و مراقبت قرار میگیرند با تفاهم با تیم های کاری تعیین شده از طرف وزارت مالیه مصارف حفظ و مراقبت دارایی های خویش را محاسبه نموده و شامل پیشنهادات متحدالامال شماره 2 بودجه نمایند. رهنمود سنجش مصارف حفظ و مراقبت جهت معلومات بیشتر برای واحد های بودجی آزمایشی در این پروسه در ضمیمه 4 موجود است.

کود 25: بودجه کود 25 با حد اعظم صرفه جوی پیشبینی گردد. ضمناً بودجه برای استملاک و خریداری زمین جهت تاسیسات دولت بطور کل در کود احتیاط در نظر گرفته میشود بناً لازم نیست واحدهای بودجی جهت استملاک زمین در کود 25 بودجه آنرا محاسبه نمایند.

بادر نظر داشت کسر بودجه هیچ نوع ازدیاد در سطح تشکیلات دولت صورت نخواهد گرفت و صرف موضوع تعدیلات و تغییرات داخلی تشکیل در کمیسیون تشکیلات قبل از جلسات استماعیه بودجه بحث میگردد.

#### بودجه اختیاری انکشافی:

بدلیل عدم وجوه اختیاری کافی، حکومت در نظر دارد تا در قدم نخست پروژه هایی ملی که در حال جریان اند و یا آنعهده پروژه های ملی که قرار داد آنها از قبل به امضاء رسیده است، را تمویل نماید. واحد های بودجی جهت معلومات بیشتر در مورد سقف های تعیین شده برای پروژه های اختیاری ملی در حال جریان میتوانند

مسوده سقف های پروژه های خویش را بعد از تصویب شورای محترم وزیران از سکتور مربوطه بدست آورند. اما در صورت موجودیت پروژه جدید با اهمیت و دارای اولویت، پیشنهاد آن بطور جداگانه صورت گیرد.

#### **بودجه غیر اختیاری انکشافی**

تنها آنچه از پروژه های غیر اختیاری که دارای تعهد کتبی از جانب تمویل کننده گان میباشند، پیشنهاد گردد. پروژه های غیر اختیاری بدون تعهد کتبی به هیچ صورت شامل بودجه ملی نمیگردد.

سقف های بودجه عادی و انکشافی سال مالی 1394 بعد از منظوری کابینه به دسترس واحد های بودجوی قرار میگیرد. تمام واحد های بودجوی باید بودجه خویش را مطابق به معیار های که در فوق ذکر گردیده است، ترتیب نمایند.

#### **4. رهنمود برای ترتیب پیشنهاد بودجه**

به منظور فراهم نمودن معلومات بودجوی همسان و قابل مقایسه به کابینه و پارلمان و همچنان حصول اطمینان از مطابقت آن با قوانین، تمام وزارت ها / واحدی های بودجوی باید پیشنهاد بودجه شانرا برای سال مالی 1394 در فورمه های واحد ارایه کنند.

فورمه جات برای ترتیب پیشنهاد بودجه سال مالی 1394 وزارت شما در صفحه (اکسل Excel) ضم متحد المال شماره 2 بودجه بشما فراهم گردیده است. طرز خانه پری صفحات متذکره در صفحه اول اکسل و همچنان در هر فورم در حجرات مشخص به تفصیل ذکر گردیده است. لطفاً قبل از خانه پری فورمه ها رهنمود مذکور را مرور نمایند. وزارت ها / واحد بودجوی باید فورمه های پیشنهاد بودجه عادی و انکشافی خویش را به هر دو شکل چاپی و الکترونیکی به سکتور مربوطه خویش در ریاست عمومی بودجه وزارت مالیه و لست پروژه های انکشافی را به وزارت اقتصاد ارسال نمایند.

#### **1.4 پیشبینی بودجه پروژه های چندین ساله**

ادارات باید در هنگام سنجش بودجه پروژه های جاری برای سال مالی 1394 تاثیرات آنرا بالای سالهای 1395 و 1396 نیز درنظر داشته باشند و این معلومات در فورمه 2 ب که ضم این متحدالمال میباشد خانه پری گردد.

ایجاب مینماید تا ادارات پیشبینی مصارف سالهای 1395 و 1396 را نظر به دلایل ذیل شامل فورمه جات نمایند.

I. چون اکثر پروژه ها چندین ساله بوده و برای تطبیق بهتر این پروژه های چندین ساله برعلاوه محاسبه بودجه انکشافی همان سال برای سال های بعدی آن نیز باید بودجه آن محاسبه گردد.

II. همچنان پروژه های غیر اختیاری که در سال مالی 1394 ضرورت به بودجه دارد و از طریق دونرها تمویل میگردد، اما باید در صورت لزوم بودجه عادی (حفظ و مراقبت) سالهای بعدی آنها نیز پیشبینی گردد. بنأ مهم است تا دولت از تاثیرات این پروژه ها بعد از تکمیل شدن آن آگاه بوده و توانایی تمویل مصارف عادی این پروژه ها را در آینده بشکل درست پیشبینی نماید. پس باید تمامی واحد های بودجوی هر دو هزینه را مد نظر گرفته بودجه خویش را برای سال های بعد یعنی 1395 و 1396 ترتیب نمایند.

#### **2.4 قیمت گذاری و اولویت بندی**

نکات عمده که هنگام تکمیل نمودن فورمه های متحدالمال شماره 2 باید مد نظر گرفت:

- مانند سالهای قبل تشخیص و قیمت گذاری منابع لازم باید در سطح پروژه / فعالیت صورت گیرد.
- تمام منابع به سطح کتگوری های عمده اقتصادی تشخیص و تفکیک گردد اجناس و خدمات (کود 220) و کسب دارایی ها (کود 250) برای پروژه های انکشافی در صفحه "الف 2 پروژه های انکشافی" و سطح کود های تفصیلی فصل مثلاً کارمندان دایمی (کود 21100)، غذا برای کارمندان (کود 21200) و یا برق (کود 22500) برای بودجه عادی در صفحه "الف 3 بودجه عادی".
- قیمت های مبدأ و پیشنهادات جدید به شکل جداگانه ارایه گردد: برای بودجه انکشافی، این قیمت ها باید در صفحه "الف 2 پروژه های انکشافی" مشخص گردد.
- تغییرات در فعالیت های بودجه عادی: معلومات در مورد هر پیشنهاد جدید برای 1394 که از طریق بودجه عادی تمویل میگردد باید درین صفحه درج گردد. مثلاً، افزایش / کاهش در تعداد تشکیل بعد از ایجاد یک فعالیت جدید و یا برای پیشبرد مصارف حفظ و مراقبت پروژه انکشافی تکمیل شده.

پیشنهادهای بودجه تمام وزارت ها / واحد های بودجوی در مباحث کمیته بودجه مورد بررسی قرار خواهد گرفت. این بررسی ها هم اساس محاسبه و قیمت گذاری فعالیت ها و هم اولویت بندی پلان های مصارفاتی در چوکات سقف های بودجه تهیه شده را مد نظر خواهد گرفت. بعد از اینکه قیمت گذاری تکمیل گردید، ضرورت خواهد بود تا دو باره قیمت مجموع پیشنهاد شده تان را طی اولویت بندی مجدد، جهت همونا ساختن بودجه با سقف های داده شده کاهش دهید. این

میتواند توسط حذف بعضی از فعالیت های دارای اولویت کمتر صورت گیرد و یا کاهش در بودجه یک یا چند فعالیت توسط کاهش در سطح محصول فعالیت های متذکره، در اینصورت اهداف محاصل تعیین شده فعالیت اصلاح گردد تا با بودجه تعدیل شده سازگار گردد.

### 3.4 توحید بودجه (سنجش مصارف انکشافی و عادی تحت یک برنامه)

برای ترتیب بودجه سال مالی 1394، توحید بودجه مستلزم ارایه بودجه های عادی و انکشافی اصلی بصورت واحد تحت برنامه های فرعی مربوطه بوده که جهت رسیدن به محاصل مشخص شده در هر برنامه فرعی کمک نماید. جهت حصول محاصل متذکره بعضی از فعالیت ها میتوانند از طریق بودجه عادی تمویل گردد، و یا هم بعضی از فعالیت ها از طریق بودجه انکشافی (پروژه های انکشافی یا یکی از اجزای پروژه انکشافی) تمویل گردد.

مراحل ضروری جهت توحید بودجه های عادی و انکشافی ذیلآ تشریح میگردد:

- آن قسمت از بودجه عادی که مستقیماً جهت بدست آوردن اهداف یک برنامه فرعی به مصرف میرسد، باید به همان برنامه فرعی اختصاص یافته و به عنوان فعالیت مشخص گردد (بطور مثال، مصارف معلمین/پولیس/ کارمندان ریاست ها و دیپارتمنت های که مشخصاً بالای یک برنامه فرعی کار میکنند)
- آن قسمت از بودجه عادی که مربوط مصارف عمومی اداری و مدیریت میگردد باید در برنامه که بنام "مدیریت و عملیات" یاد میشود اختصاص دهد. مانند مصارف برق، اینترنت، ترانسپورت و غیره.
- بودجه عادی که بالای پروژه های در حال جریان تاثیرات دارند (بطور مثال معاش داکتران اضافی که برای یک شفاخانه جدید ضرورت است) باید در همان برنامه فرعی که این پروژه وجود دارد اختصاص داده شود.
- باید هزینه پروژه های انکشافی به برنامه ها و برنامه های فرعی براساس اهداف و پالیسی های برنامه ها اختصاص یابد.
- در صورت امکان پروژه های بزرگ دارای چندین جزء را به بخش های فرعی تقسیم نموده و هر بخش آنها مشخصاً تحت برنامه ها و برنامه های فرعی مربوطه تقسیم بندی نماید.
- در صورتیکه چندین پروژه نتایج مشابه را دارا میباشد (مانند تعمیر مکاتب، احداث سرک های جدید و غیره) باید تمام آنها شامل یک فعالیت گردیده و بگونه فعالیت های جداگانه تحت یک برنامه فرعی نشان داده نشوند.
- ارقام ضروری (مانند کود برنامه فرعی مربوطه، مصارف واقعی سال مالی 1392 و مصارف پیشبینی شده 12 ماهه سال مالی 1393 و بودجه پیشنهادی سال مالی 1394 و سایر موارد ذکر شده در فورمه) را در صفحه (الف 2 پروژه های انکشافی) و جاهای مشخص آن در فورمه ها درج نماید. صفحه اکسل ارقام را به شکل خودکار در برنامه ها و برنامه های فرعی مربوطه (صفحه ب 1 برنامه ها) جهت تکمیل پیشنهاد بودجه جمع آوری مینماید.
- زمانیکه پروسه فوق تکمیل گردید، هزینه پروژه های دارای چندین بخش را بصورت دقیق به برنامه ها / برنامه های فرعی مربوطه اختصاص دهید.
- کود فعالیت ها و برنامه ها در صفحه پروژه (الف 2 پروژه های انکشافی) و صفحه برنامه ها بصورت دقیق درج گردد تا ارقام مالی بصورت خودکار در بخش های مربوطه جمع گردد.
- بودجه پیشنهادی عادی و انکشافی در سطح هر برنامه برای سال مالی 1394 و پیشبینی سال های 1395 و 1396 در نظر گرفته شده و تقسیمات گردد.

یادداشت:

- پروژه های انکشافی که از طریق بودجه خارجی تمویل میگردد شامل پیشنهاد بودجه به اساس برنامه وزارت/واحد بودجوی مربوطه نمیکرد.

### 4.4 موضوعات مشترک

بودجه منحیث یک وسیله جهت تفسیر و تطبیق پالیسی های ملی (قانون اساسی، استراتژی انکشاف ملی افغانستان، برنامه های ملی دارای اولویت و پلان کاری ملی برای زنان افغانستان NAPWA و غیره) عملی میگردد که موضوعات مشترک مانند تساوای جنس<sup>1</sup>، کاهش فقر<sup>2</sup> و ایجاد اشتغال<sup>3</sup> را نیز در بر دارد<sup>4</sup>.

در نمونه فورمه پیشنهاد بودجه (صفحه ب 1 برنامه) وزارت ها / ادارات باید ساحه موضوع مشترک مربوطه را مشخص ساخته و در مورد اینکه چگونه به مسئولیت های شان رسیده گی مینمایند توضیحات ارایه نمایند.

در این سال توجه خاص در مورد ایجاد اشتغال حین ترتیب برنامه مبذول گردد. ارزیابی تاثیرات بودجه بالای ایجاد اشتغال خاصاً ایجاد اشتغال جدید اجباری میباشد (فورمه الف 2 پروژه های انکشافی): در قسمت آخر فورم ستون مشخص شده برای درج ارقام اشتغال جدید وجود دارد).

<sup>1</sup> رهنمود بودجه پاسخگو به چند در ضمیمه شماره 2 به وزارت های ذیل: وزارت معارف، وزارت تحصیلات عالی، وزارت صحت، وزارت کار و امور اجتماعی شهدا و معلولین، وزارت زراعت، مالداری و آبیاری و انکشاف دهات

<sup>2</sup> رهنمود مشخص به بودجه فقر زدانی در ضمیمه شماره 3 برای وزارت های ذیل: وزارت صحت، وزارت کار و امور اجتماعی شهدا و معلولین و وزارت معارف

<sup>3</sup> مسائل مشترک دیگر مبارزه علیه فساد، اصلاحات اداری و ارتقای ظرفیت، محیط زیست، همکاری منطقوی، مبارزه علیه مواد مخدر



برای معلومات بیشتر در مورد بودجه پاسخگو به جندر و کاهش فقر به ضمایم متحدالمال هذا مراجعه نمایید.

#### 5.4 شریک ساختن زیر بناها در دیزان و طرح پروژه های انکشافی

به اساس مصوبه شماره 22 مورخ 1391/10/19 کمیته اقتصادی شورای وزیران ایجاد بورد هماهنگی شریک سازی زیربناها جهت شریک سازی کار پروژه های زیربنای را تحت نظر محترم وزیر اقتصاد و به اشتراک وزارت های مالی، انرژی و آب، فواید عامه، مخابرات و تکنالوژی معلوماتی، تجارت و صنایع، د افغانستان برشنا شرکت، شاروالیها و شرکت افغان تلیکام تصویب نمود. بنابراین وزارت های مربوطه در این زمینه مطابق به مصوبه شورای محترم وزیران هماهنگی بیشتر داشته باشد. معلومات بیشتر درین زمینه به ضمیمه شماره 5 مراجعه گردد.

6.4 با در نظر داشت تعهدات چارچوب پاسخگوی متقابل توکیو وزارت خانه های معارف، صحت عامه انکشاف دهات و فواید عامه باید از ریاست های ولایتی شان پیشنهادات بودجوی را برای بودجه عادی درخواست و در پیشنهاد بودجه ادارات مربوطه مدغم نمایند که شورای ولایتی در آن نقش مشورتی داشته باشد.

7.4 - وزارت مالیه در پاسخ به فشار ها جهت استفاده هر چه موثرتر منابع، اعلام نموده که استفاده از سیستم پلانگذاری بودجه (SBPS) را در تمام ادارات دولتی کشور توسعه و گسترش می دهد. سیستم پلانگذاری بودجه (SBPS) بودجه ملی را در پنج مرحله دوران بودجه سازی اداره می نماید: 1 << متحدالمال 2 << پلان گذاری مالی الی تخصیصات (ویا اجرای بودجه)، و در نهایت به گزارش دهی اجراات. جهت معلومات بیشتر واحد های بودجوی دور آزمایشی این روند میتوانند از معلومات مندرج در ضمیمه 6 سند هذا مراجعه نمایند.

#### 5. همکاری در ترتیب پیشنهاد بودجه سال مالی 1394

برنامه های آموزشی و هدایات لازم جهت ترتیب پیشنهاد بودجه سال مالی 1394 (بشمول طرز خانه پری فورمه های بودجه) توسط بخش های ذیل تهیه میگردد:

- وزارت مالیه: برنامه آموزشی ترتیب متحدالمال شماره دوم را دایر خواهند نمود که مسئولین مالی و تخنیک وزارت / اداره شما جهت اشتراک در برنامه آموزشی که بعد از ارسال متحدالمال هذا دایر میگردد دعوت میگردد. درین عرصه از اداره محترم شما تقاضا میگردد تا کارمندان مسئول و مرتبط خویش را درین ورکشاپ معرفی نمایند. همچنان کارمندان سکتوری (اشخاص ارتباطی) در ریاست عمومی بودجه وزارت مالیه در قدم اول منحصیث شخص اول ارتباطی آماده همکاری در هر بخش یا مرحله بودجه سازی با شما میباشند.
- کتاب رهنمود بودجه سازی به اساس برنامه که به شکل مفصل شیوه ترتیب بودجه را ارایه مینماید درآدرس انترنتی (<http://www.budgetmof.gov.af>) موجود میباشد.
- وزارت مالیه جهت ایجاد پروژه های انکشافی و تعهد وجوه در مطابقت با ضرورت های ادارات و دونرها همکاری مینماید.
- همکاری های تخنیک در پروسه ترتیب بودجه از طرف پروژه همکاری های آستریا (DAFAIII) برای وزارت های معارف، زراعت و صحت عامه فراهم میگردد و درصورت نیاز برای سایر وزارت ها و ادارات از طرف کارمندان ریاست عمومی بودجه در جریان این پروسه همکاری های تخنیک لازم نیز فراهم میگردد.

#### 6. تاریخ های مهم در ترتیب پیشنهاد بودجه سال مالی 1394

تمام ادارات و واحد های بودجوی باید یک بودجه واحد را که بخش انکشافی آن با وزارت اقتصاد نهایی شده باشد و توسط آمر اعطا اداره امضاً شده باشد به وزارت مالیه تسلیم نمایند. پیشنهادات بودجه باید به اشخاص ارتباطی سکتوری وزارت مالیه در ضرب العجل معین شده 30 سرطان 1393 تسلیم داده شود. پیشنهادات بودجوی که بعد از ضرب العجل تعیین شده ارسال گردد و یا بلند تر از سقف بودجوی تعیین شده باشد مورد قبول نخواهد بود و در زمینه بودجه سال مالی 1394 شان بادنظرداشت سطح مصارف و بودجه سال قبل آن اداره ازسوی کمیته محترم بودجه تصمیم گرفته خواهد شد. کاپی الکترونیکی فورمه های ضمیمه شده متحدالمال هذا به شما در جریان ورکشاپ که عنقریب دایر میگردد، تسلیم داده خواهد شد. درصورت ضرورت به همکاری و رهنمایی بیشتر لطفاً با اشخاص ارتباطی در ریاست عمومی بودجه وزارت مالیه به تماس شوید.

تاریخ	فعالیت
28 جوزا	صدور متحدالمال شماره 2 و فورمه ها به واحد های بودجوی
سرطان	ورکشاپ پروسه ترتیب بودجه

1 سرطان 28 سرطان	همکاری آمرین سکتور با واحد های بودجوی درمورد ترتیب پیشنهاد متحدهالمال شماره 2 و مطابق سقف تعیین شده
1 سرطان 25 سرطان	همکاری وزارت اقتصاد درمورد تکمیل اسناد پروژوی مطابق فورمه های وزارت مالیه و اقتصاد
30 سرطان	ارسال پیشنهادات بودجه وزارت ها / ادارات به وزارت مالیه

#### 7. جلسات استماعیه بودجه

به تعقیب بررسی پیشنهادات بودجوی وزارت ها / ادارات توسط وزارت مالیه، کمیته بودجه مباحث دو جانبه را به شکل مجالس استماعیه با نماینده های وزارت ها / ادارات دایر مینماید. این مباحث فرصت را برای وزارت ها / ادارات مهیا میسازد تا از پیشنهادات بودجوی شان در مقابل کمیته بودجه دفاع نمایند. کمیته بودجه متشکل از نمایندگان عالیرتبه وزارت های مالیه، خارجه، اقتصاد، ریاست عمومی اداره امور میباشد همچنان وزارت امور زنان نیز منحیث ناظر در کمیته بودجه حضور میداشته باشد. کمیته بودجه بعد از آن بصورت مجموعی نتایج مجالس استماعیه بودجه را بررسی نموده، مسوده بودجه را ترتیب مینماید. کمیته بودجه به همکاری وزارت مالیه قبل از ارسال سند نهایی بودجه به پارلمان جهت منظوری پیشنهادات لازم را به کابینه ارایه مینماید.

#### 8. اشخاص ارتباطی برای ترتیب بودجه سال مالی 1394

در صورت که وزارت / اداره ای در ارتباط به هر یکی از بخش های این متحدهالمال به توضیحات بیشتر ضرورت داشته باشند، لطفاً با سکتور های مربوطه خویش در ریاست عمومی بودجه وزارت مالیه به تماس شوید.

با احترام

محمد مصطفی مستور

معین مالی

#### ضمائم

- **ضمیمه اول:** متحدهالمال شماره 2 بودجه ( فورم های متحدهالمال شماره 2 )
- **ضمیمه دوم:** رهنمود خاص بودجه سازی پاسخگو به جندر ( رهنمود برای انعکاس دادن جندر در فورم های متحدهالمال شماره 2 برای بهتر گنجاندن بودجه سازی جندر در پروسه بودجه سازی)
- **ضمیمه سوم:** رهنمود آزمایشی بودجه برای کاهش فقر ( رهنمود برای شناسائی مصارف جهت کاهش فقر در متحدهالمال شماره 2 بودجه برای سال مالی 1394 ) و فورم های مشخص بودجه سازی برای کاهش فقر وزارت خانه های آزمایشی.
- **ضمیمه چهارم:** رهنمود سنجش نیازمندی مصارف حفظ و مراقبت دارائی ها
- **ضمیمه پنجم:** رهنمود شر یک ساختن زیر بناها در در دیزان و طرح پرو ژه های انکشافی
- **ضمیمه ششم:** رهنمود متحدهالمال شماره 2 ( توسعه سیستم)
- **ضمیمه هفتم:** تقسیم اوقات ورکشاپ متحدهالمال شماره 2

## کاپی به دفتر DAFAMI همکار تخنیکي

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# HANDOUT 2.8: BUDGET CALENDAR

## 1394 Budget Preparation Planner



This planner sets out key activities and deadlines for budget preparation

	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat								
March '14		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	MoF Issues BC - 1 along with Budget Calendar to all Budgetary units										27	28	29	30	31							
April '14					1	2	3	4	5	6	7	8	9	10	11	12	Budgetary units to submit BC - 1 proposals to MoF										21	22	23	24	25	26	27	28	29	30		
May '14							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26						
June '14			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30						
July '14				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					
August '14	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30								
September '14			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30						
October '14					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
November '14	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							
December '14			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30						
January '15					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
February '15			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28								

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# HANDOUT 3.1: INSTITUTIONALIZATION OF GRB IN AFGHANISTAN

In order to translate the policy announcements into practice, GRB reform was introduced by the Government of Afghanistan as part of the Public Financial Management (PFM) reform which began in Afghanistan in 2002, followed by the adoption of Public Finance and Expenditure Management (PFEM) Law in July 2005, and their associated regulations.

GRB was mentioned as a budget policy reform for the first time in the 1388 (February 2008) budget statement to ensure that the national budget reflects the needs of all citizens as guaranteed by the Afghan Constitution. The Ministry of Finance embarked on a process to institutionalize gender responsive budgeting throughout the government that included establishment of a Reform Management Unit within the Ministry, training programs, workshops, and tools to introduce a gender perspective when evaluating projects and programs. To carry forward the process, Gender Budgeting Unit was set up in the Ministry of Finance and Gender units established in more than 14 ministries.<sup>1</sup> The existence of a National Gender Machinery Secretariat as coordination body in the MoWA, was put in place as a necessary institutional mechanisms.

Though GRB was mentioned in the 1388 (2008) budget document, no budget provision was made to carry out the commitment. It was only under the Contingency Fund for Development Projects category that a project component - 'Contingency fund for gender related issues' with AFS 4,000 was included in the 1388 (2008) budget. The same approach was followed in the 1389 (2009) budget with GRB not being mainstreamed into the process of Program Budgeting. Only two Ministries - Education and Labour had utilized some funds from the contingency reserves and other ministries were not able to derive any benefit. The result was therefore not satisfactory, as desired.

It is in the 1390 (2010) budget for the first time that the Ministry of Finance introduced Gender Responsive Budgeting as part of the budget preparation process in pilot ministries. The Budget Circular one (BC1) and Budget Circular two (BC2) were modified from the gender perspective and gender component was added. The pilot Ministries were requested to furnish information accordingly. Coupled with the adoption of the results based management framework, the emphasis was shifted to identify outcomes that would be achieved through specific outputs. As a result of the budget reforms initiated by the Government, the Ministry of Finance, over the last few years has been able to establish confidence among the donors to channel their resources for funding national priorities aimed at providing coordinated external financial support to the Government's budget via various funding modalities.

The Ministry of Finance has selected six Central Ministries for piloting the GRB initiative. These Ministries are - Ministry of Education, Ministry of Higher Education, Ministry of Public Health, Ministry of Agriculture, Irrigation and Livestock, Ministry of Rural Rehabilitation and Development, and Ministry of Labour & Social Affairs, Martyrs and Disabled.

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<sup>1</sup> The number of Gender Units went up to 14 during 2009-2011. These Gender Units were visualised as a facilitating arm of GRB in line ministries. The main responsibility of the Gender Focal Points is to ensure the effective implementation of NAPWA, and to assist in the formulation and implementation of effective action plans to promote women's empowerment and gender equality in the work of government departments. However the Gender Units have largely remained ineffective due to lack of capacity of the staff in promoting GRB.



# HANDOUT 3.2: THE FIVE-STEP APPROACH TO GRB

The five-step approach to GRB includes the following steps:

1. Analyzing the situations of women, men, girls and boys in a particular sector
2. Assessing the gender-responsiveness of sector policies
3. Assessing budget allocations
4. Monitoring spending and service delivery
5. Assessing outcomes

The next session will address the specific tools that should be used for GRB, but this session will outline each of these five steps as a general framework for approaching GRB and incorporating it into the budget process. After addressing the five-step approach and specific tools, training participants will practice applying each of these steps in the context of Afghanistan's budget process.

## STEP 1: ANALYZING THE SITUATIONS OF WOMEN, MEN, GIRLS, AND BOYS

In order to incorporate gender considerations into the budget, it is first necessary to understand the situation of men, women, girls and boys in that particular area. While not all men are the same, and not all women are the same, it is key to have this general understanding before attempting to mainstream considerations regarding each group into the budget.

This step should not only look at each gender as a whole, but should also consider different factors where they may be different, such as age, language, ethnicity, socioeconomic status, geography, and disability.

Analysis of the current situation can be done a number of ways. It could include looking at gender-disaggregated statistical data, national development plans, government policy documents, official government statistics, or independent research from non-governmental organizations. It could include interviews with men and women or household surveys. It could include looking at stories and information from news agencies, research institutions, women's organizations and other civil society organizations.

### **Example: Literacy**

For example, when considering literacy courses, in Afghanistan the literacy rate of adult females is 17%, whereas the literacy rate of adult males is 45%. Clearly, even though both men and women have a need for literacy courses, the needs of men and women are different regarding literacy, considering there are many more adult women who are illiterate.



When considering planning for literacy courses, the needs of illiterate women living in urban and well-connected areas of Kabul city may be different from the needs of illiterate women living in the Wakhan Corridor of Badakshan province. However, even within Kabul city, the needs of illiterate women may be very different according to what part of the city they live in, the language they speak, and their mobility within their community. In order to ensure that the different needs of all of these groups are addressed, it is key to first understand their current situation.

## STEP 2: ASSESSING THE GENDER-RESPONSIVENESS OF SECTOR POLICIES

The second step is to look at whether the government policies or programs in a particular sector are likely to affect the gender inequalities that were found in the first step, either positively or negatively. It is important to look at all policies in this step, not only specific gender-related policies.

### Example: Literacy

For example, when addressing literacy needs, the NPP Education for All from the Ministry of Education outlines a number of needs, policies and strategies regarding education. However, literacy is only found twice times in the policy, one time which mentions radio and TV education programs for literacy, and the other discussing coordination with Technical and Vocational and Literacy teacher education. Neither time does it expand on any strategy to address gender inequality or the different situation of men and women. Though the NPP for Sustainable Decent Work Through Skills Development and Employment addresses literacy and skills training to deliver occupational skills literacy to informal training participants and offering the same course at Occupational Learning Centers and TVET schools, it does not mention any strategies for addressing gender inequality in literacy.

Looking at these sector policies, it seems clear that the strategies will not positively address gender inequality. However, it is important to look at other sector policies as well, such as the commitments that were made in the ANDS, or the Afghanistan Millennium Development Goals, which also discuss gender inequality in literacy.

## STEP 3: ASSESSING BUDGET ALLOCATIONS

Once the current situation and gender responsive policies have been identified, the third step is to assess whether the budget allocations are adequate to implement the policies found in the second step. On the other hand, if the policies are found to be gender-insensitive or could worsen gender inequality, assessing the budget can serve to identify how funds are being misallocated in terms of gender equality.

Session 4 on the Tools for GRB will provide a number of tools for assessing budget allocations.

### Example: Literacy

Though the next session will show specifically how to assess the budget, for example, if Steps 1 and 2 identified that women have lower literacy rates than men, and women in remote areas have lower literacy rates than women in urban areas, Step 3 should assess how much funding is allocated for literacy training courses for men and women, and in urban and rural areas, to assess whether the funding levels match the level of need for each group.

Hypothetically, if there were more funding for literacy courses in urban areas, and equal funding for men's and women's literacy courses, this would be a misallocation of funding that does not address the needs of rural women, and would reflect gender-insensitive policies towards adult literacy. In this case, funding levels should be adjusted to match the needs and policies identified in Steps 1 and 2.

## STEP 4: MONITORING SPENDING AND SERVICE DELIVERY

Monitoring is a process to assess whether a program or policy is being implemented as planned, made progress, and encountered any problems or challenges. Monitoring ensures that activities are implemented according to schedule and within the allocated budget, and that the impacts correspond to the overall goals and objectives. This step of GRB monitors the implementation of the budget to see whether the allocated money has been spent and who benefited from it.

Monitoring should be done continuously throughout the project or program. Continuous monitoring ensures that if there are any problems or issues, they are identified quickly and can be addressed.

We will explore gender sensitive monitoring more in the module on Developing Gender-Sensitive Indicators.

### Example: Literacy

Using the previous example, once funding had been allocated for literacy courses, the program should be continuously monitored to assess whether the courses are actually being provided, and who is attending and benefiting from those courses. For example, tracking the number and location of courses, as well as enrollment records to determine how the program is benefiting men versus women, rural versus urban residents, and different aged adults could help to assess whether the program is making progress towards meeting the needs and policies identified in Steps 1 and 2.

## STEP 5: ASSESSING OUTCOMES

The final step is to assess the outcomes to find out whether the budget and associated program have had an effect on improving the situation described in step one. As opposed to monitoring, assessing outcomes looks at the changes that have occurred according to initial plans.

### Example: Literacy

Once the budget for literacy courses has been expended, assessing gender outcomes would entail looking not only at the number of men and women who attended courses, but also at the improvement in literacy rates. It would involve assessing whether the literacy rates of men and women had improved, and whether there was an improvement in the equity of literacy rates between men and women. It should also look at other factors such as geography, age, ethnicity, etc. to assess whether the budget allocation and implementation of the program addressed the needs of all groups and addressed the overall situation found in Step 1, and whether the program helped to reach the goals and objectives of the gender-sensitive policies found in Step 2.



# HANDOUT 3.3: GENDER-DISAGGREGATED BENEFICIARY ASSESSMENT

## ***What is it?***

A Beneficiary Assessment (BA)<sup>1</sup> is a qualitative tool used to improve the impact of development operations by gaining the views of beneficiaries regarding planned or ongoing programs or projects.<sup>2</sup> A gender-disaggregated beneficiary assessment looks at how public investments in infrastructure and public services address the different needs and priorities of men and women.

BA is undertaken by collecting and analyzing the opinions of men and women on how current forms of public service delivery meet their needs and how far current patterns of public expenditure accord with their priorities. The BA approach primarily relies on conversational interviews, focus group discussions, direct observation, and participant observation. Data are then analyzed and findings are integrated into project activities. Knowledge on research methods and data gathering are therefore required for undertaking BA. It has to be stressed that BA does not replace surveys or other types of qualitative studies but it complements them by providing information that is especially important for managers and policy makers.

## ***How do we do it?***

The BA approach relies primarily on three data collection techniques: (1) conversational interviews, (2) focus group discussions, and (3) direct observation and participant observation.

### Conversational Interviews and Focus Group Discussions (FGDs)

Conversational interviews are the foundation of the BA approach, where participants discuss their feelings, thoughts, and beliefs about an issue. The conversational interviews are structured around a number of themes or topics that are directly related to planned or ongoing projects or programs targeting the community being interviewed. The one-on-one interviews allow for freer expression of issues or concerns that could be suppressed or distorted if other people are present. This is a particularly important issue to consider when interviewing women or socially disadvantaged groups.

FGDs are used to interview target beneficiaries in groups. These interviews are useful in interviewing people from the same community, or those involved in the same livelihood activities. Using an FGD facilitates collecting data from a larger group of beneficiaries at once.

To conduct a conversational interview or FGD, first it is necessary to identify participants. Men are relatively easy to recruit where women represent a bigger challenge, especially in rural or conservative areas. These could be accessed through elders. It is necessary to conduct interviews with gender sensitivity. Men and women should be interviewed separately, and in environments that will be comfortable for them to express their views. For example, a woman may be more comfortable being interviewed in her home instead of a public space.

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<sup>1</sup> Lawrence F

<sup>2</sup> Ibid.

Second, it is necessary to develop the interview tools, which could include questionnaires, topic guides, or participatory activities in advance. First it should be established which groups of people should be interviewed and what is the purpose of such selection (for example interviewing young girls in order to better capture their needs). Afterwards the topics to be addressed serve as a basis for developing the questionnaires, which should be short, concise, and clear for the participants. Focus groups could include participatory techniques of data gathering like drawing of diagrams, maps, or any other technique that participants feel would best communicate their ideas. If these will be adopted, materials like pencils, flipchart and paper should be brought along.

Third, it is very important to select and train the facilitators. Despite interviewing being similar to a conversation, in many aspects it requires knowledge on interviewing techniques and behaving in a professional and neutral manner. These should be given guidelines on how to conduct the interviews where giving them only questionnaires is often not enough. The risks with untrained facilitators are missing and poor answers, which result in a waste of resources and lack of data and consequently poor reports. The training should also focus on how the interviewers will document the interviews. It is important to have some sort of audio or recorded record of the interview in order for it to be useful.

Fourth, interviews and focus groups should be arranged in advance or at least the timing when people are available should be known (in rural areas, during the harvest season men will be difficult to find for example). It is recommended to record the interviews, but only after asking the participant/s and only if permission is granted. Assuring the participants that their names will not be revealed to anyone and nobody will have access to the information provided during the discussions is also important, especially for building trust. If permission is not given then detailed notes should be taken on every answer from every participant, ideally with the help of a note-taker.

Lastly, a thorough analysis should be conducted on the obtained data. Various techniques exist from using colour pencils to highlight and sort the data to more sophisticated techniques like analysis software (both quantitative and qualitative) The report should follow a pre-defined structure that is freely available on the web. Most importantly, the information should be presented clearly and succinctly.

### **Example: Interviewing Businessmen to Understand Private Sector Constraints in Senegal**

The purpose of this assessment was to gain an understanding of the constraints which impede the growth of Senegalese business. The assessment was carried out by three staff members of a local graduate school of management. A representative sample of businesses from food processing, textiles, chemicals, paper machines, and construction, among others, was used.

#### **Findings:**

- The businessmen felt that the Government impeded business transactions by creating bureaucratic exigencies and onerous labor regulations.
- Businessmen resented what they considered to be unfair competition from the informal sector.
- Liberalization measures imposed as part of the New Industrial Policy were seen by many businessmen to have favored the informal over the formal sector.
- Generally, businessmen felt that those who formulate the policies and create and administer the regulations regarding industrial development had little understanding of and therefore were unresponsive to the needs and concerns of the private sector of Senegal.

#### **Impact:**

The assessment was able to meet its objective of conveying the concerns of a representative group of Senegalese businessmen. The findings were put to use by the Bank and the Government as they jointly acted to develop the private sector of Senegal.

Source: Lawrence F. Salmen, "Beneficiary Assessment: An Approach Described," The World Bank, Paper number 10, 2002, <http://siteresources.worldbank.org/INTRANETSOCIALDEVELOPMENT/873467-1111741676294/20502175/sdp10.pdf>.

## Direct Observation and Participant Observation

Direct observation involves counting, noting traits and patterns, and observing notable elements of a situation. The participation observation method involves the continuous residence of a researcher within the community of beneficiaries. This could be a community leader, government official, or a research embedded in the community.

There are different degrees of observation. Direct observation could entail a short visit to target beneficiary communities to observe the exact number of users, facilities, etc. For example, a government official could visit a number of communities to count how many male and female doctors are present in local clinics or the number of types of drugs available at a pharmacy. This could be done in one visit to the community.

Participant observation is a longer-term observation technique. It requires an outsider to reside within the target beneficiary community long enough to gain the support and trust of the community and become involved in their everyday activities. A participant observer should be involved in everyday activities so they can gain a representative understanding of their living conditions and use of services and public resources. The emphasis in participant observation is not only to count or quantify items or resources, but to gain an understanding of how beneficiaries engage with public resources or services, and how different groups have different access or usage patterns.

### **Example: Participant Observation in Ethiopia**

Participant observers in the beneficiary assessment done in one major region of Ethiopia observed that pregnant women in this area almost never visited health centers. In-depth discussions held with men and women in the communities where they lived revealed that the major reason for this low visitation rate lay in the cultural belief that it was considered weak and improper for women to admit to any pain or discomfort. This information, which was new to the public health officials in Addis Ababa, was considered useful to help orient health education among the rural communities of this region of Ethiopia.

Source: Lawrence F. Salmen, "Beneficiary Assessment: An Approach Described," The World Bank, Paper number 10, 2002, <http://siteresources.worldbank.org/INTRANETSOCIALDEVELOPMENT/873467-1111741676294/20502175/sdp10.pdf>.

### ***What support/materials might be needed?***

This list does not cover every single support/material that may be required to conduct beneficiary assessments, but is meant to raise some important needs to consider when planning to conduct a beneficiary assessment:

Financial resources/ materials	<ul style="list-style-type: none"><li>• Salaries, meals, accommodation of interview facilitators or observers</li><li>• Costs for transportation to and from target beneficiary communities</li><li>• Cost of refreshments and possible transportation expenses for participants</li><li>• Cost of stationery such as notebooks, writing utensils, flipcharts, markers, etc.</li><li>• Cost of printed questionnaires, topic guides, etc.</li><li>• Possibly funding for a consultant/external firm to assist in carrying out the BA</li></ul>
Human resources	<ul style="list-style-type: none"><li>• Trainers for facilitators and observers (male and female)</li><li>• Interview facilitators (male and female)</li><li>• Observers embedded in target beneficiary communities (male and female)</li><li>• Analysts</li></ul>
Capacities	<ul style="list-style-type: none"><li>• Experienced researchers to determine who to interview and where</li><li>• Experienced researchers to develop interview and observation tools</li><li>• Capable, thorough analysis of extensive notes and interviews</li><li>• Capable interview facilitators</li></ul>

Data	<ul style="list-style-type: none"> <li>• Basic demographic data on beneficiaries (age, gender, region, etc.)</li> <li>• Basic information on the project/program and its inputs, planned outcomes and objectives</li> <li>• Basic information on the planned benefits that each individual receives (school enrolment, health clinic visits, etc.)</li> <li>• Indicator of whether the service used is public or private</li> <li>• Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities</li> </ul>
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### Example: Beneficiary Assessment of the National Area-Based Development Programme (NABDP) of the Ministry of Rural Rehabilitation and Development in Afghanistan

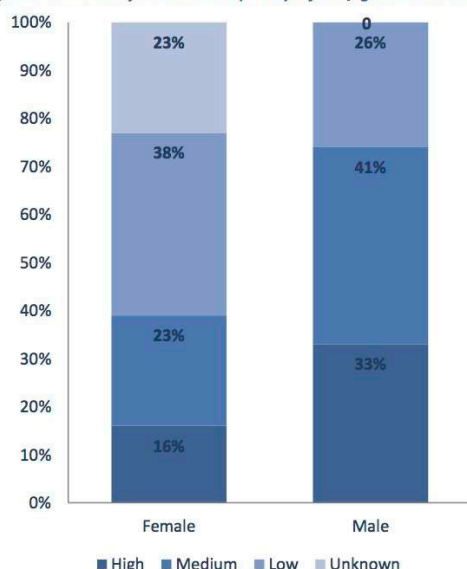
#### Background and Rationale:

The report was commissioned by the UNDP Evaluation Office. Field teams gathered key observations from male and female beneficiaries from 43 sites throughout Afghanistan in 10 provinces. The assessment was designed to assess the NABDP program in terms of relevance, usefulness and service delivery quality at representative sites. The BA was conducted from July to August 2012 and included extensive desk research and key informant interviews.

As one example of gender-disaggregated BA, the BA looked at differences in community involvement in NABDP projects between men and women.

**Community Involvement:** Based on the assessment of the 42+2 sites, there are two main findings to bear in mind about community involvement: **1)** beneficiary communities tend to complain about the lack of dialogue and understanding of the NABDP projects (especially in the initial stage of a project), and male respondents considered that they had been “highly” involved in the project in only 33% of the 44 assessed sites; **2)** moreover, there is a clear distinction between male and female involvements, as female respondents either were “poorly” in 38% of the surveyed sites, or their status was ranked as “unknown” in 23% of the surveyed sites (by contrast, male were poorly involved in “only” 26% of the surveyed sites). It should be noted that those figures strongly contrast with the overall “quality” of the NABDP realisations.

Figure 6: Community Involvement (42+2 projects / gender breakdown)



Source: “NABDP Beneficiary Assessment: Fieldwork Synthesis,” Samuel Hall, 20 February 2013, [http://samuelhall.org/REPORTS/National%20Area%20Based%20Development%20Programme%20\(NABDP\)%20Assessment.pdf](http://samuelhall.org/REPORTS/National%20Area%20Based%20Development%20Programme%20(NABDP)%20Assessment.pdf).





# HANDOUT 3.4: GENDER-DISAGGREGATED BENEFIT INCIDENCE ANALYSIS

## ***What is it?***

Public expenditures affect men and women differently. For example, when education becomes more expensive, girls are often the first to be taken out of school. Public expenditures often benefit women less than men or, even worse, can negatively affect women. Usually this isn't planned or intended, but is a result of policymaking that is blind to gender.

A BIA estimates the impact of public transfers, subsidies or policy changes that affect the price or cost of services. It analyzes how the benefits of public expenditures are distributed across groups in the population. A gender-sensitive BIA of public expenditures reveals the gendered impacts of public finance. It looks at how men and women are benefiting from expenditures on public services, such as education, health, or agricultural services.

## ***How do we do it?***

A BIA requires the measurement of: i) the unit costs of providing a particular service – e.g. the costs of providing a primary school place for one year; ii) the number of units utilized by men and women, boys and girls.

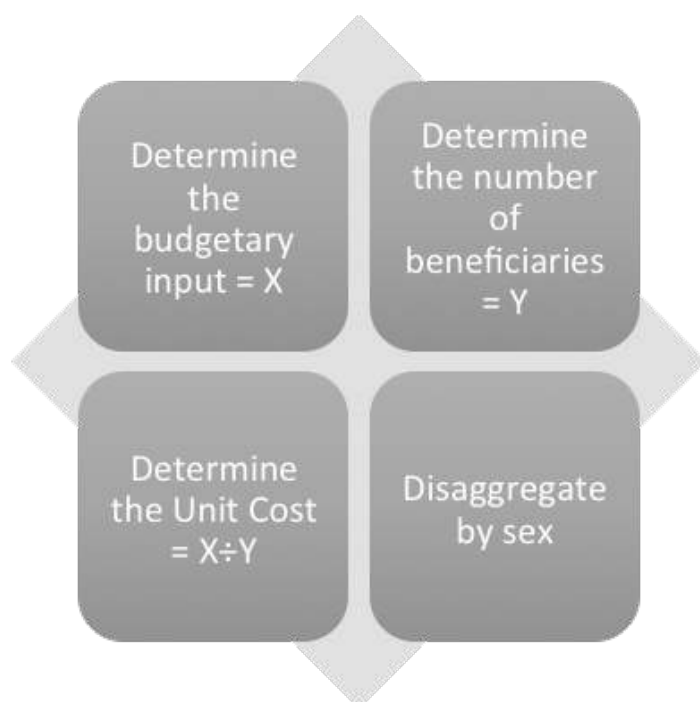
Benefit incidence can then be calculated as the value of the unit costs multiplied by the number of units utilized by the relevant individuals. The benefit incidence depends upon: i) the allocation of public expenditure in providing public services; ii) the behavior of households in utilizing public services.<sup>1</sup>

Once completed, a gender-sensitive BIA tells you:

- Who benefits from services, transfers, or price changes
- Average benefits of men and women, boys and girls
- Total benefits
- Who will benefit from an increase or decrease in provision of services
- Explains distributional changes arising from a policy change that accounts for households' or individuals' reactions to those changes

<sup>1</sup> "Gender Budget Initiative," Commonwealth Secretariat, 1999, <http://www.undp.mn/publications/GenderBudgets/Budgets%20CD%20section%205/5c%20gender%20budget%20initiative%20tools.pdf>.

## Benefit Incidence Analysis: 4 Steps



Source: Sheila Quinn, “Tooling UP: How to Do GRB,” 2012.

### ***What support/materials might be needed?***

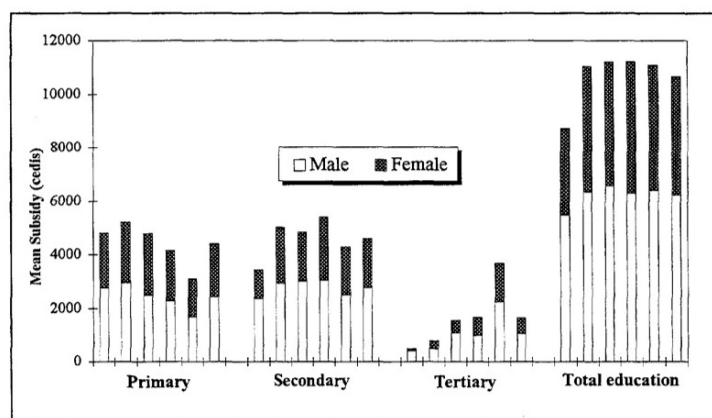
Financial resources/ materials	<ul style="list-style-type: none"><li>• Salary of finance analyst</li><li>• Possibly funding for a consultant/external firm to assist in carrying out the BIA</li></ul>
Human resources	<ul style="list-style-type: none"><li>• Capable finance analyst</li></ul>
Capacities	<ul style="list-style-type: none"><li>• Capable, thorough analysis of the benefits of public expenditures</li></ul>
Data	<ul style="list-style-type: none"><li>• Basic demographic data on beneficiaries (age, gender, region, etc.)</li><li>• Basic information on the project/program and its inputs, planned outcomes and objectives</li><li>• Basic information on the planned benefits that each individual receives (school enrolment, health clinic visits, etc.)</li><li>• Indicator of whether the service used is public or private</li><li>• Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities</li></ul>

### Example: The Incidence of Social Spending in Ghana

'Benefit incidence' estimates were obtained for health and education spending in Ghana. These combine estimates of the cost of service provision with information on household use of services obtained from the Ghana Living Standards Surveys (GLSS). Overall, the poorest section of the population was estimated to have gained just 16 percent of education spending.

The BIA found results suggesting gender inequalities in secondary schooling subsidies. Taking the country as a whole, girls received only 40 percent of total secondary subsidies. On average, girls gained just 3,561 Cedis per capita in 1992 from secondary schooling subsidies, compared with 5,702 Cedis going to boys. And this inequality was even more noticeable in some groups, especially those in the poorest two sections. Girls in the bottom section received less than a third of the total secondary subsidy going to the section. Gender inequality, though less in the upper sections, was nevertheless still present (girls in the top three sections gaining about 40 percent of the secondary subsidy).

**Figure 1: Per Capita Public Education Subsidies by Quintile and Gender, 1992**



Note: The first five histograms in each category refer to quintiles 1-5 respectively. The sixth reports the mean subsidy for all quintiles. Source: GLSS3

Source: Lionel Demery, Shiyao Chao, Rene Bernier, and Kalphana Mera, "The Incidence of Social Spending in Ghana," The World Bank, Poverty and Social Policy Department, November 1995, [http://www-wds.worldbank.org/external/default/WDSPContentServer/WDSP/IB/1999/10/19/000094946\\_9100105302481/Rendered/PDF/multi\\_page.pdf](http://www-wds.worldbank.org/external/default/WDSPContentServer/WDSP/IB/1999/10/19/000094946_9100105302481/Rendered/PDF/multi_page.pdf).



# HANDOUT 3.5: GENDER-AWARE PUBLIC EXPENDITURE TRACKING SURVEY (PETS)

## ***What is it?***

PETS seek to examine if funds that are allocated in the budget for a special purpose reach the intended service units such as health centers and schools.<sup>1</sup> By bringing together data on inputs, outputs, user charges and other characteristics they also help to assess the efficiency of public spending and the quantity and quality of public services. A PETS tracks the flow of resources through institutions to determine how much of the originally allocated resources reaches each stage in the distribution process.

A gender-aware PETS looks at how allocated funds reach male and female beneficiaries differently. It could also check whether resources for items that are especially targeted to one sex reach the units, for example money for building toilets for women and girls.

## ***How do we do it?***

A PETS typically consists of a combination of data sheets and different questionnaires for interviewing facility managers and users of a given public service. Data sheets are used to collect quantitative data from facility records, and from local, regional, and national governmental institutions.

A gender-aware PETS needs to make sure that both women and men are interviewed and that collected data are presented and analyzed in a sex-disaggregated manner. A PETS can be carried out by the Ministry of Finance, line ministries, independent research institutes, academics or NGOs. A PETS is usually done in sectors in which money (and sometimes goods) must pass through several levels of government and bureaucracy before reaching the service delivery point. Most PETS focus on education, health or agricultural extension services.<sup>2</sup>

## ***What support/materials might be needed?***

Financial resources/ materials	<ul style="list-style-type: none"><li>• Salaries of interview facilitators or observers</li><li>• Cost of stationery such as notebooks, writing utensils, flipcharts, markers, etc.</li><li>• Cost of printed questionnaires, topic guides, etc.</li><li>• Possibly funding for a consultant/external firm to assist in carrying out the PETS</li></ul>
Human resources	<ul style="list-style-type: none"><li>• Trainers for facilitators and observers (male and female)</li><li>• Interview facilitators (male and female)</li><li>• Observers embedded in target beneficiary communities (male and female)</li><li>• Analysts</li></ul>

<sup>1</sup> Katrin Schneider, "Manual for Training on Gender Responsive Budgeting," Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH, 2006, <https://www.ndi.org/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf>.

<sup>2</sup> "Tools of Gender Responsive Budgeting," Finance Division, Government of Pakistan, 2006, <http://grbi.gov.pk/tool4.asp>.

Capacities	<ul style="list-style-type: none"> <li>• Experienced researchers to determine who to interview and where</li> <li>• Experienced researchers to develop interview and observation tools</li> <li>• Capable, thorough analysis of extensive notes and interviews</li> <li>• Capable interview facilitators</li> </ul>
Data	<ul style="list-style-type: none"> <li>• Basic information on the sector/project/program and its inputs, planned outcomes and objectives</li> <li>• Reliable budgetary data on the sector/project/program, ideally at the national, provincial, and local levels for the target beneficiary communities</li> </ul>

### Example: PETS of the Education Sector in Afghanistan

A PETS, undertaken by Altai Consulting for the World Bank, assessed some aspects of the education sector in Afghanistan. The overall objective of the PETS is to understand the dynamics of resource flows in the Education Sector, to articulate a number of recommendations to improve effectiveness of this resource flow and increase the impact of reforms in the education sector in Afghanistan.

The study was carried out in three districts of Balkh and Laghman provinces and involved: (1) face to face interviews with key informants from the Ministry of Education, Ministry of Finance, EQUIP officials, and other organizations working in education at the central level; (2) interviews with various officials from different departments involved in the process of service delivery to schools and a review of documents and records from the officials at the provincial and district levels; (3) interviews with 6 teachers from 20 schools with a teachers' questionnaire.

Though the study does not extensively address gender inequality, as one example, the PETS looked at the issue of ghost teachers and accounted for the number of boys and girls who were students in each province/district. Ghost teachers can be recorded in two ways: teachers that are appointed but do not show up for work, and people on the teachers' list which have never been teachers and do not come to teach. It was difficult to investigate the issue of ghost teachers as in Balkh and Yakawlang schools were closed for the winter season. As a consequence it was not possible for the data collector to count the number of teachers present in the school. We did however ask teachers in these two districts to indicate the total number of permanent teachers in their schools and this gave us some indication regarding the issue. In Laghman, schools were open so the data collector could count the number of teachers present:

**Table 6. Overall number of teachers and students in Province/District/PETS**

	Bamyan	Yawkawlang	PETS	Balkh	Balkh	PETS	Laghman	Qargaye	PETS
Number of teachers	2370	588	284	5176	657	359	3126	571	316
Number of students	109664	23695	12202	395231	34176	26805	140486	26513	13008
Number of girls	46518	10531	6463	165566	13453	10972	57311	10395	6399
Number of boys	63146	13164	5829	229665	20723	15793	83175	16118	7455

Source: EMIS, District level officials, For PETS the number of teachers are the total included in schools covered by PETS

Source: "Public Expenditure Tracking Survey: Afghanistan - Education Sector, Synthesis Report," World Bank, 2011, <https://openknowledge.worldbank.org/handle/10986/12699>.



# HANDOUT 3.6: GENDER-DISAGGREGATED PUBLIC REVENUE INCIDENCE ANALYSIS

## ***What is it?***

A gender-disaggregated public revenue incidence analysis looks at how men and women are affected differently by the revenues raised by the government, such as taxes, customs, or user fees such as costs associated with electricity, water, education and health, for example, purchasing textbooks or tuition expenses.

Tax policies often have important, though unrecognized, gender implications. Because taxes are the key source of revenues governments themselves raise, understanding the nature and composition of taxation and current tax reform efforts is key to providing public services and social protection, and assisting in poverty alleviation.<sup>1</sup>

## ***How do we do it?***

Revenue incidence analysis looks at the revenue side of budgets by calculating how much direct and indirect taxation is paid by different individuals or households. The required data on income and expenditure patterns can be obtained from household surveys and from revenue collection agencies.

The Income Tax is relatively easy to analyze since it can be determined whether the taxpayer is female or male. The analysis of the Value-Added Tax (VAT) is more complicated because it is paid by households rather than by individuals.

Several assumptions are required for an incidence analysis. Conventional incidence analysis assumes that the final tax burden of direct taxes is borne by factors of production (labour and capital), while indirect taxes are borne by consumers. It is therefore assumed that indirect taxes on goods are shifted entirely to consumers if markets are competitive and taxes apply to final sales, so that consumers bear the tax burden in proportion to their purchases of taxable goods.

The statutory tax burden can be calculated by multiplying the base with the statutory tax rate. The tax burden is then computed as the ratio of the tax payable to total expenditure. The incidence analysis is based on the ability to pay principle, which implies that those with higher incomes should pay a larger share of the tax burden than low-income individuals. This concept implies that a tax system should be progressive. In the case of a tax on goods and services, a tax is said to be progressive if the tax burden rises with expenditure, regressive if it falls with expenditure and proportional if it remains constant, no matter what the level of expenditure.<sup>2</sup>

Gender analysis of tax policy can potentially improve reform efforts and can play a role in redistribution in developing countries. Alternative measures (including the mix of direct and indirect taxes, and the structure of rates, exemptions, credits, allowances) should be explored to assess whether they address the goals of raising revenue and promoting gender equality objectives.<sup>3</sup>

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<sup>1</sup> "Gender Responsive Budgeting Training Manual," Society for International Development, 2012, [http://www.sidint.net/docs/SID\\_Gender\\_Training\\_Manual.pdf](http://www.sidint.net/docs/SID_Gender_Training_Manual.pdf).

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.



### What support/materials might be needed?

Financial resources/ materials	<ul style="list-style-type: none"> <li>• Salary of finance analyst</li> <li>• Possibly funding for a consultant/external firm to assist in carrying out the Public Revenue Incidence Analysis</li> <li>• Possibly commissioning a household survey on income and expenditure patterns</li> </ul>
Human resources	<ul style="list-style-type: none"> <li>• Capable finance analyst</li> </ul>
Capacities	<ul style="list-style-type: none"> <li>• Capable, thorough analysis of the incidence of public revenues</li> </ul>
Data	<ul style="list-style-type: none"> <li>• Basic information on tax rates</li> <li>• Basic information on customs</li> <li>• Basic information on user fees</li> <li>• Data on income and expenditure patterns</li> </ul>

### Example: Value Added Tax (VAT) Incidence Analysis in Kenya

Gendered tax incidence involves calculation of how much tax males and females pay, based on their levels of expenditure. To carry out incidence analysis, household data on consumption patterns from the Kenya Integrated Household Budget Survey (KIHBS 2005) was used.

The statutory tax burden can be computed by multiplying the base (expenditure in this case) with the statutory tax rate. The rates that were applied are those from the VAT Act, whereby goods and services are characterized as designated, exempt or zero-rated. The tax burden is then computed as the ratio of the tax payable to total expenditure. The incidence analysis is based on the ability to pay principle, which implies that those with higher incomes should pay a larger share of the tax burden than low-income individuals. This concept implies that a tax system should be progressive. In the case of a tax on goods and services, a tax is said to be progressive if the tax burden (ratio of tax payable to total expenditure) rises with expenditure, regressive if it falls with expenditure and proportional if it remains constant, no matter what the level of expenditure.

### VAT burden for food consumption by sex of household head and marital

Household category	Tax burden with zero rating and exemptions	Tax burden without zero rating and exemptions
Male-monogamous/living together	1.97	15.4
Male-polygamous	1.97	14.7
Male-separated/divorced	3.41	14.1
Male-widower	2.77	14.3
Male-never married	4.74	13
Female-monogamous/living together	1.38	15.1
Female-polygamous	1.61	14.4
Female-separated/divorced	1.45	15.5
Female-widow	1.49	15.6
Female-never married	2.02	15.5

Results above show that without tax exemptions or zero rating, the tax burden is highest for female-headed households where the women are divorced/separated, widowed or never married. The tax burden is much lower for males who are divorced/separated, widowed or never married. The reverse applies for cases where food consumption items are exempted or zero-rated, as male-headed households where the man is divorced/separated, widowed or never married bear the greatest burden, especially males who have never married bearing the highest burden of all.

Source: Bernadette Wanjala, Jane Kiringai, and Naomi Mathenge, "Gender and Taxation in Kenya," The Institute of Economic Affairs, 2006, [http://www.levyinstitute.org/pubs/CP/May2006\\_symposium\\_papers/paper\\_Kiringai.pdf](http://www.levyinstitute.org/pubs/CP/May2006_symposium_papers/paper_Kiringai.pdf).



# HANDOUT 3.7: GENDER-AWARE POLICY APPRAISAL

## *What is it?*

A gender-aware policy appraisal examines programs and measures, and the resources allocated for these in the various sectors, to determine to what extent they are impacting or could potentially impact on the two sexes and on gender relations. A gender-aware policy appraisal is used to evaluate the policies that underline budget appropriations to identify their likely impact on women and men. It questions the assumption that budgetary policies are “gender neutral” in their effects and asks instead: “In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?”<sup>1</sup>

## *How do we do it?*

A gender-sensitive policy appraisal roughly follows similar steps to the Five-Step GRB Approach:

1. Examine the position of women and men, boys and girls in each area of economic and social life addressed by the budget, taking into account age, ethnic group, location, wealth and other existing sub-groups.
2. Examine to what extent the policies of a certain sector addresses the gender issues and gaps described in the first step. This step should include an assessment of the relevant legislation, policies, and programs.
  - It includes an analysis of both the written policy as well as the implicit policy reflected in government activities.
  - It should examine the extent to which the above meet the socio-economic and other rights of women.
3. Examine whether resources are being allocated in ways that are likely to reduce inequalities.
4. Assess short-term outputs of expenditures, in order to evaluate how resources are actually spent, and policies and program implemented
5. Assess long-term outcomes or impacts expenditures might have

## *What support/materials might be needed?*

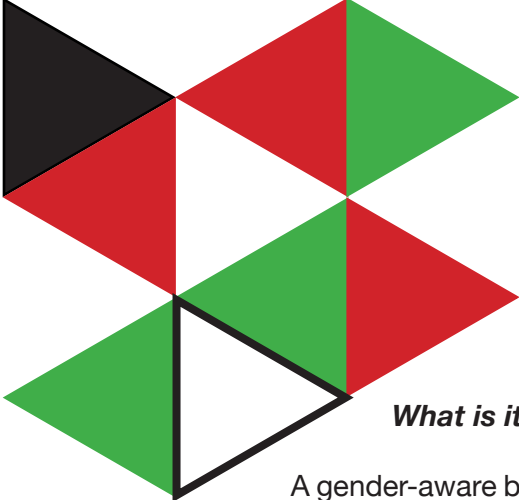
Financial resources/ materials	<ul style="list-style-type: none"><li>• Salaries and time of staff to carry out policy appraisal</li><li>• Possibly funding for a consultant/external firm to assist in carrying out the policy appraisal</li></ul>
Human resources	<ul style="list-style-type: none"><li>• Staff to carry out policy appraisal</li></ul>
Capacities	<ul style="list-style-type: none"><li>• Experienced policy analysts</li><li>• Knowledge of the ministry, sector, programs, policies, strategies, etc.</li><li>• Understanding of the situation of men, women, boys, girls, etc.</li><li>• Understanding of outputs and long- and short-term impacts</li></ul>

<sup>1</sup> Sheila Quinn, “Gender Budgeting: Practical Implementation Handbook,” Council of Europe, 2008, [http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/CDEG\(2008\)15\\_en.pdf](http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/CDEG(2008)15_en.pdf).

Data	<ul style="list-style-type: none"> <li>• Basic demographic data on beneficiaries (age, gender, region, etc.)</li> <li>• Policies, program documents, etc.</li> <li>• Basic information on the project/program and its inputs, planned outcomes and objectives</li> <li>• Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities</li> </ul>
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#### **Example: University Staff in Afghanistan**

It has been recognized that Afghanistan lacks qualified staff to be employed in universities and the number of students is in general low (2,8% of college age populations as of 2008). As of 2008, the number of female staff employed in universities and the number of female students was considerably lower than male (14,8% and 18%, respectively). According to the NPP on Expanding Opportunities for Higher Education (2011), a policy promoted higher education through providing scholarships to students for studying abroad. However, it must be ascertained whether or not girls and young women are able to avail the scholarship as frequently as young men. If this is not the case, affirmative action must be taken, i.e. special promotion measures conducted, in order to raise the percentage of female students and female staff members (e.g. establish counseling centres for women, etc.). Otherwise, the policy decision would result in a worsening of existing gender disparities and this would be reflected in the labour market in the long term.



# HANDOUT 3.8: GENDER-AWARE BUDGET STATEMENT

## *What is it?*

A gender-aware budget statement is a government report of an accountability process regarding its commitment to gender equality. The gender-aware budget statement is an accountability tool to inform parliament and civil society how government is using its budget to advance gender equality. It shows how and whether government programs and the budget address gender inequality.

A gender-aware budget statement can only be elaborated by the Ministry of Finance with the support and coordination of all ministries. The MoF in Afghanistan has not yet produced a gender aware budget statement.

## *How do we do it?*

Debbie Bundler and Rhonda Sharp propose the following steps to develop a gender sensitive budget statement:

1. Identification of expenditures according to whether they are (1) specifically targeted to women or men, girls and boys in the community or (2) 'equal employment opportunity' expenditures by government on their employees which are designed to change the gender and skills profile of the public sector workforce or (3) general or mainstream budget expenditure that make goods and services available to the community ('outputs') and need to be assessed for their gender impact ('outcomes').
2. Use the tools of gender disaggregated expenditure analysis to assess the gender impacts of these different categories of expenditures.
3. Develop a budget statement using this analysis that includes:
  - the **aims and objectives** of the budget program/activity
  - the **resources allocated** (actual for the previous year and planned for the current year)
  - the **gender issues**
  - the **gender impacts** including measures and indicators of outputs and outcomes
  - **changes planned** in the coming year in the light of the assessed impacts and performance indicators.<sup>1</sup>

See [\*Handout 3.9-GRB-Specific Instructions 1394 BC2\*](#)

The government should take the following steps to produce gender budget statements:

Step 1: MoF and MoWA, budget office staff & senior officials in Ministries and Departments agree on headings and format of gender budget statements

Step 2: MoF and MoWA assists officials in ministries & departments to produce gender-responsive submissions in response to budget call circular.

Step 3: MoF and MoWA assists officials in pilot sectors to produce gender budget statement which summa-

<sup>1</sup> Debbie Budler and Rhonda Sharp, "How to do a gender sensitive budget: Contemporary research and practice," The Commonwealth Secretariat and AusAID, 1998, <http://www.undp.mn/publications/GenderBudgets/Budgets%20CD%20section%205/5b%20how%20to%20do%20a%20gender%20sensitive%20analysis.pdf>.

ries the gender-responsive submissions in response to budget call circular.

Step 4: Gender budget statements tabled in parliament on budget.

### Categories of Expenditure for Developing a Gender Equality Budget Statement



Source: Sheila Quinn, “Tooling UP: How to Do GRB,” 2012.

### *What support/materials might be needed?*

Financial resources/ materials	<ul style="list-style-type: none"> <li>• Salaries and time of staff to prepare Budget Statement</li> <li>• Possibly funding for a consultant/external firm to assist in carrying out the Budget Statement</li> </ul>
Human resources	<ul style="list-style-type: none"> <li>• Staff to carry out Budget Statement</li> <li>• Coordination from MoF</li> </ul>
Capacities	<ul style="list-style-type: none"> <li>• Experienced policy analysts</li> <li>• Experienced finance analysts</li> <li>• Knowledge of the ministry, sector, programs, policies, strategies, etc.</li> <li>• Understanding of the situation of men, women, boys, girls, etc.</li> <li>• Understanding of outputs and long- and short-term impacts</li> </ul>
Data	<ul style="list-style-type: none"> <li>• Basic demographic data on beneficiaries (age, gender, region, etc.)</li> <li>• Policies, program documents, etc.</li> <li>• Basic information on the project/program and its inputs, planned outcomes and objectives</li> <li>• Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities</li> </ul>

### **Example: India's Gender Budget Statement – Why Accounting Alone is Not Enough**

In India, the government introduced the Gender Budget Statement in 2005-06 to reflect the quantum of budgetary allocations for programmes for women. While the production of the Statement has been an extremely important step, it had remained a rather limited effort. "The number of ministries/departments reporting in the statement remains stagnant at 33 for the sixth consecutive year," said Bhumika Jhamb, Programme Officer, Centre for Budget and Governance Accountability.

New schemes such as Women's Helpline, Compensation to Rape Victims have been launched by the Ministry of Women and Child Development this year, albeit with token allocations. Outlays for existing schemes for women fall short of those proposed by the Steering Committee on Women's Agency and Empowerment for the 12th Plan. Furthermore, no funds have been allocated for Swayamsidha, which was supposedly the main vehicle of women's empowerment in the 11th Plan. The Steering Committee had in fact proposed the expansion of the scheme to all blocks of the country with an allocation of Rs. 1700 crore in the 12th Plan.

The panelists agreed that the preparation of the gender budget statement remains an accounting exercise, addressing only a small subset. It needs to be extended to cover more ministries. "The allocation for gender is only one side of the story. The big pie is always taken by 'gender neutral' expenditures. But we need to work on the premise that nothing is gender neutral," said Ms. Dakshita Das, Joint Secretary, Government of India.

Source: "Indian Budget 2012-13: A mixed bag for women," UN Women, 2014, <http://www.unwomensouthasia.org/2012/union-budget-2012-13-a-mixed-bag-for-women/#sthash.JP0ujJKq.dpuf>.





# HANDOUT 3.9: BC2 GENDER INSTRUCTIONS 1394

## ضمیمه شماره 2:

### متحدالمال شماره 2 جهت ترتیب بودجه سال مالی 1394

#### دستور العمل های خاص بودجه سازی به اساس نیازمندیهای جندر

( رهنمود ها برای بازتاب دادن جندر در فورمه های متحد المال شماره 2 بودجه جهت مدغم ساختن بیشتر بودجه پاسخگو به نیازمندیهای جندر در پروسه بودجه)

#### 1. پس منظر

جندر منحيث یک موضوع مشترک در استراتیژی انکشاف ملی افغانستان تلقی گردیده که زمینه را برای ترتیب پلان کاری جداگانه و متمرکز بر جندر مانند پلان ملی کار برای زنان افغانستان و استراتیژی تساوی جندر استراتیژی انکشاف ملی افغانستان مساعد میسازد. هر وزارت و اداره دولتی تعهدات خاص جندر در استراتیژی انکشاف ملی افغانستان، برنامه های ملی دارای اولویت و پلان ملی کار برای زنان افغانستان را دارا می باشند که بطور خاص دیزاین گردیده تا به وزارت های ذیربط در قسمت دیزاین و تطبیق پروژه ها/برنامه های شان بشکل مناسب و طوریکه هم بر مردان و هم بر زنان تاثیر مثبتی را بر جا بگذارد کمک نماید. بودجه سازی پاسخگو به جندر یک بودجه جداگانه برای کدام جنسیت، گروه، قوم یا نژاد مشخص نمی باشد، بلکه یک وسیله جهت مد نظر گرفتن نیازمندی ها و منافع افراد از گروه های مختلف اجتماعی (جنسیت، سن، نژاد، قوم، موقعیت) در پالیسی های مصارف و عواید می باشد.

پروسه رو به رشد بودجه سازی به اساس نیازمندیهای جندر در افغانستان در سال 1389 آغاز گردید. وزارت های معارف، تحصیلات عالی، صحت عامه، کار و امور اجتماعی، شهدا و معلولین، احیا و انکشاف دهات و وزارت زراعت تحت پروسه امتحانی بودجه سازی پاسخگو به جندر شامل گردیده اند.

#### 2. مکلفیت های تمام وزارت ها/ واحد های بودجی

منحيث بخشی از پیشنهادات متحد المال شماره 2 بودجه، به تمام وزارت ها/واحد های بودجی توصیه می گردد تا موضوعات مربوط جندر وزارت/واحد بودجی خویش، پروژه تعهدات جندر را در زمان اولویت بندی برنامه های شان در نظر گیرند. همچنان به این وزارت های توصیه می گردد تا از تاثیر این پروژه/برنامه بر وضعیت طبقه اناث معلومات ارایه نمایند. ضمناً واحدهای بودجی آمریت های جندر را حین ترتیب بودجه در ترکیب تیم ترتیب بودجه شان شامل سازند تا نظریات و پیشنهادات آنها در ترتیب بودجه مدنظر گرفته شود.

#### 3. مکلفیت های وزارت های آزمایشی بودجه سازی پاسخگو به جندر

ذیلاً بعضی از نیازمندی های مشخص برای وزارت های آزمایشی بودجه سازی پاسخگو به جندر در هنگام پر نمودن فورمه های متحد المال شماره 2 بودجه ذکر گردیده است. وزارت مالیه جهت تقویت پروسه بودجه سازی به اساس نیازمندی های جندر با این 6 وزارت آزمایشی همکاری نزدیک خواهد داشت و این پروسه تا زمان ختم اصلاحات ادامه خواهد یافت.

برای یک رهنمود واضعتر مراحل ذیل باید در هنگام طرح برنامه در نظر گرفته شود تا اطمینان حاصل گردد که بودجه سازی پاسخگو به جندر بخشی از آن است. ریاست بودجه/پلان وزارت باید:

- تحلیلی از وضعیت ذینفعان (مرد، زن، دختر و پسر) که وزارت برای آنها کار می نماید و یا هم توقع می رود به آنها کار کند انجام دهد. این امر کمک می نماید تا وضعیت کنونی مردان، زنان و دختران و در ضمن نیازمندی های مهم و دارای اولویت آنان را درک کرد. همچنان این مسئله در قسمت شناسایی نگرانی هایی که باید به آنها توجه گردد کمک میکند و رهنمود هایی را برای اقدامات مناسب فراهم می کند.
- پالیسی ها و برنامه های دولت در سکتور را بررسی کند تا دیده شود که آنها به مسایلی که در مرحله نخست شناسایی گردیده بودند، بشمول خلاهای جندر که عبارت از عدم تساوی و برابری در عرضه خدمات به هر گروهی می باشد رسیدگی کنند.
- از طریق پاسخ دادن به سوالات ذیل، مسایل مربوط به جندر را برای گنجاندن در برنامه/پروژه واضعتر سازند.

- ✓ وضعیت کنونی زنان، مردان، پسران و دختران از لحاظ منافع، نیازمندی ها، امکانات و محدودیت ها چگونه می باشد؟
- ✓ آیا به نیازمندی ها و محدودیت ها بصورت مساویانه در برنامه های پلان شده/جاری رسیدگی صورت می گیرد؟
- ✓ آیا برنامه برای یک گروه جنسیت فرصت و برای دیگر موانع ایجاد می نماید؟ اگر بلی، چگونه میتوان به آن رسیدگی کرد.
- ✓ کدام تغییرات برای بهبودی در وضعیت زنان و مردان در برنامه های پلان شده/جاری پیمان آمده میتواند؟
- ✓ کدام اقدامات برای رفع این محدودیت ها انجام پذیرفته میتواند.

در هنگام پر نمودن فورمه های متحد المال شماره 2 بودجه، ریاست های پلان/ بودجه وزارت ها باید مسایل مربوط به جندر را در برنامه های شان مد نظر داشته باشند. توقع میروود که وزارت ها مراحل ذیل را طی نمایند:

#### B1 فورمه

- برای تمام توضیحات بشمول اهداف، دستآورد ها، نتایج کیفی، نتایج کمی و برای اینکه به خلاهای شناسایی شده جندر رسیدگی صورت گیرد و اقدامات خاص اتخاذ گردد شاخص های خاص جندر را تعیین نمایند.
- هدف برنامه
  - در توضیح اهداف برنامه مسایل جندر باید در نظر گرفته شوند
- دستآورد های کلیدی برنامه ها
  - در توضیح دستآورد های کلیدی برنامه ها مسایل جندر باید در نظر گرفته شوند.
- شاخص های نتایج کیفی و کمی
  - وزارت باید شاخص های نتایج کمی مربوط به جندر و تاثیر نتایج کمی و هدف برنامه بالای جندر را (توسط ارایه توضیحات در صفحات یا spreadsheets برنامه فورمه متحد المال شماره 2 بودجه) تعیین نماید.
  - براین تعیین شاخص های مربوط به جندر، به آنها توصیه می گردد تا شاخص ها را از پلان ملی کار برای زنان افغانستان و استراتژی تساوی جندر استراتژی انکشاف ملی افغانستان انتخاب کنند.
- فعالیت ها
  - توضیحات فعالیت، بشمول نام فعالیت مطابق به برنامه فرعی باید حاوی فعالیت های کلیدی باشد که تا حد امکان تساوی جندر را بهبود بخشد
- قیمت گذاری
  - کار ها را قیمت گذاری و وجوه را برای تطبیق برنامه ( با ارایه (%) فیصدی ذینفعان اناث و سهم بودجه آنان (000 افغانی) در جدول جزئیات فعالیت برنامه مشخص ) اختصاص دهند.

#### A2 فورمه

- در هنگام پر ساختن سپرید شیت (spreadsheet) پروژه های انکشافی، وزارت های آزمایشی مکلف اند تا جندر را در نظر گیرند، بخصوص باید از مشارکت زنان در (%) تطبیق پروژه ها و (%) ذینفعان اناث پروژه ها تذکر بعمل آورند.

### **4. همکاری با ادارات آزمایشی**

از آنجاییکه بودجه سازی به اساس نیازمندی های جندر یک موضوع و پروسه جدید در افغانستان می باشد، فقدان ظرفیت در این عرصه بخوبی محسوس می باشد اما توصیه می گردد که وزارت های دارای واحد فعال جندر برای همکاری با کارمندان واحد جندر با واحد بودجه سازی به اساس جندر ریاست عمومی بودجه وزارت مالیه مشوره و طالب کمک گردند.



# HANDOUT 3.10: GENDER-DISAGGREGATED ANALYSIS OF THE BUDGET ON TIME USE

## *What is it?*

A gender-disaggregated analysis of the budget on time use looks at how expenditures impact differently on men's and women's time use. This ensures that time spent on unpaid work is considered in policy analysis. Unpaid and informal work are usually uncouned. As a result, they remain statistically invisible and are often ignored in national human resource and economic policies and in budgetary priorities. This has serious consequences. Women often perform a disproportionate amount of unpaid and informal work, the time spent on these tasks prevents them from taking advantage of training and education opportunities and from participating in formal, paid labor which is protected by labor wage, health and safety regulations. It can therefore affect their health and well-being.

## *How do we do it?*

A gender-disaggregated analysis of the budget on time use consists of a calculation of the link between budget allocations and their effect on how household members spend their time, using household time use surveys. It is important to realize that shifts in time use can respond very quickly to policy decisions. For example changes in tax-benefit systems, cuts in health or social services, changes to transport or utilities have direct and immediate impacts on the way women and men use their time.<sup>1</sup>

Time Use Studies (TUSs) allow us to answer questions around the gender division of paid and unpaid work among household members. Unpaid work in and for the household is usually divided into domestic work (cleaning, cooking, washing), caring work and management. Measuring unpaid work requires clarity of concepts and definitions but also adequate visions of the economic system. TUSs can generally be conducted as formal surveys or through participant or direct observation.

A diary for recording the respondent's activities is the most common survey instrument in time use studies. These diaries come in different forms. A self-completed current diary is popular in regions where literacy is high. A recall interview/retrospective diary is often used in regions where illiteracy is commonplace. Some countries use a combination of these two techniques.

An interviewer for the time use study is dispatched to the participants' homes at the start of the survey. They fill out background questionnaires containing variables such as age, sex, marital status, household composition and work status. Variables like household appliances and location of water/fuel sources might also be included. Following the designated days for recording, the interviewer returns to the individual's house and conducts an additional interview to record the information for the respondent.<sup>2</sup>

To analyze the impact of the budget on time use of women/girls and men/boys one needs to carry out the following steps:

### 1. Collecting time use data

<sup>1</sup> "Facilitation Guidelines: Developing Gender Statistics," World Bank Institute, n.g., [http://siteresources.worldbank.org/EXTGENDERSTATS/Resources/3237335-1291150268507/mod19-3\\_8\\_gender-budgeting\\_poster.pdf](http://siteresources.worldbank.org/EXTGENDERSTATS/Resources/3237335-1291150268507/mod19-3_8_gender-budgeting_poster.pdf).

<sup>2</sup> Jocelyn Gross and Barbara Swirski, "Time Use Surveys and Gender Equality," ADVA Center, 2002, <http://adva.org/UPLOADED/Time%20Use%20Surveys%20and%20Gender%20Equality.pdf>.

2. Classification of the activities
3. Linking the patterns found to policies and budget priorities

One way of linking the time use patterns to policies, at least at the macro level, is by building time use data into macro-economic models.<sup>3</sup>

Activities are usually classified into three categories:<sup>4</sup>

#### 1. SNA

- System of National Accounts
- Work in establishments such as waged employment, domestic work, and looking for work
- Primary production not for establishments such as subsistence farming, collecting fuel and water
- Other production of goods and services not for establishments such as home-based production, informal street trading, and informal provision of services such as hairdressing

#### 2. Non-SNA

- Activities that fall outside the system of national accounts
- Household maintenance activities such as housework and personal and household shopping
- Care of persons in the household such as children, the sick, the elderly and disabled members of the household
- Community service to non-household members such as caring for other members of the community, cooking for collective occasions, and volunteering.

#### 3. Extended SNA

- Productive but unpaid activities
- Learning activities such as attending school, doing homework, or attending courses
- Social and cultural activities such as socializing, participating in cultural and religious activities, and participating in or watching sports
- Mass media use such as watching TV, listening to the radio, or visiting a library
- Personal care activities such as sleeping, eating and drinking, washing and dressing, and receiving medical and personal care

### ***What support/materials might be needed?***

This list does not cover every single support/material that may be required to conduct a gender-disaggregated analysis of the budget on time use, but is meant to raise some important needs to consider when planning to conduct a gender-disaggregated analysis of the budget on time use:

Financial resources/ materials	Salary of finance analyst Possibly funding for a consultant/external firm to assist in carrying out the analysis of the budget on time use Possibly commissioning a Time Use Study (TUS) Salaries, meals, accommodation of interview facilitators or observers Costs for transportation to and from target beneficiary communities Cost of refreshments and possible transportation expenses for participants Cost of stationery such as notebooks, writing utensils, flipcharts, markers, etc. Cost of printed questionnaires, topic guides, etc.
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<sup>3</sup> "Gender Responsive Budgeting Tools," Government of Pakistan, [http://www.grbi.gov.pk/documents/TM\\_m\\_6.pdf](http://www.grbi.gov.pk/documents/TM_m_6.pdf).

<sup>4</sup> "A Survey of Time Use: 2010," Statistics South Africa, 2013, <http://beta2.statssa.gov.za/publications/Report-02-02-00/Report-02-02-002010.pdf>.

Human resources	Trainers for facilitators and observers (male and female) Interview facilitators (male and female) Observers embedded in target beneficiary communities (male and female) Analysts
Capacities	Experienced researchers to determine who to interview and where Experienced researchers to develop interview and observation tools Capable, thorough analysis of extensive notes and interviews Capable interview facilitators Analysis Understanding of classification of activities Understanding of the situation of men, women, boys girls, etc.
Data	Basic demographic data on beneficiaries (age, gender, region, etc.) Time use data Basic information on the project/program and its inputs, planned outcomes and objectives Basic information on the planned benefits that each individual receives (school enrolment, health clinic visits, etc.) Indicator of whether the service used is public or private Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

### Example: Time Use Survey in India

India conducted its first national time use survey between June 1998 and July 1999 in six selected states throughout the country. The survey was conducted in about 18,600 households. Respondents were aged six years and older. Due to the high level of illiteracy, the researchers conducted interviews to collect the data, using the *one-day recall method*. A 24-hour diary was the survey instrument of choice, recording in one- hour time intervals, beginning and ending each day at three in the morning. The collection of data spanned the course of one full year.

The Indian classification of time use activities uses the following terminology for its classification system:

**A. SNA (System of National Accounts) activities** -- includes activities such as farming, animal husbandry, fishing, gardening, hunting, mining, quarrying; construction, manufacturing; trade and business, services.

**B. Extended SNA (System of National Accounts) activities**--includes household maintenance and care for children, sick, elderly and disabled individuals from one's own household.

**C. Non-SNA activities** -- includes community services and help to other households, learning, social and cultural events, mass media consumption, personal care and self-maintenance.

### SNA Activities

The average Indian male spends about 42 hours a week, (or 6 hours a day), in SNA activities, whereas the average female spends just barely 19 hours a week, (or about 2.7 hours a day), in paid work.

One interesting difference between the rural and urban females in India is that women from the urban areas devote only 5% of their time to SNA activities, while women of the rural areas devote an average of 13% of their time to these activities. The researchers believe that rural women's participation in agriculture contributes to this significant gap, as agricultural activities are intended to be considered SNA activities.

Source: "Jocelyn Gross and Barbara Swirski, "Time Use Surveys and Gender Equality," 2002. Eheni te endit as il ipsunt, cori anto bla nonseque re, ut accatur? Ugiti, qui te laut aut harchicit eatiunt molupta spedis vid magniti nimirum cumquis eium fugiti quas restrum conseru metur? Itatiscid eum que optatis



# HANDOUT 3.11: GENDER-AWARE MEDIUM-TERM ECONOMIC POLICY FRAMEWORK

## ***What is it?***

A gender-aware MTEF looks at how MTEFs incorporate macroeconomic models with sex-disaggregated variables and accounting for the care economy and unpaid work. Afghanistan has begun to prepare Medium Term Budget Frameworks (MTBF) and Medium-Term Expenditure Frameworks (MTEF), which together comprise the Medium-Term Economic Policy Framework.

## ***How do we do it?***

This incorporates gender into the economic models on which medium-term economic frameworks are based, with the aim of affecting future budgets. Some of the ways in which gender can be integrated into models is by:

- disaggregating variables where gender is applicable
- incorporating national income accounts and household income accounts reflecting unpaid work
- changing underlying assumptions about the social and institutional setup in society, as well as about how the economy works

Medium term economic modeling is done at two levels. At the more general level, there is modeling of the total economy that involves variables such as growth rates, budget deficits, inflation, interest and employment.

At the more detailed level there are models that look at projected multi-year budgetary allocations within the overall expenditure. For instance, in education, the modeling would be based on the projected number of students and the student to teacher ratios. In health, it would be based on the projected number of patients to be treated by the public health system and the average number of visits per patient. These variables can be subjected to a gender analysis. The analysis, however, requires relatively high level modeling skills and access to detailed economic data.<sup>1</sup>

See [\*Handout 3.12: 1394 to 1396 Medium-Term Budget Framework\*](#)

The purpose of the MTBF Document is to provide a preliminary draft budget that assesses existing budget policies and new funding priorities of the Government for the next fiscal year and medium term. This MTBF Document maintains GoIRA's major budgetary objective of allocating fiscal resources in accordance with priorities, particularly those set within Afghanistan National Development Strategy (ANDS) and National Priority Programs (NPPs).<sup>2</sup>

<sup>1</sup> Debbie Budlender and Rhonda Sharp, "How to do a gender-sensitive budget analysis, 1998.

<sup>2</sup> Director General Budget, Ministry of Finance, Islamic Republic of Afghanistan, <http://www.budgetmof.gov.af/index.php/en/>.

### ***What support/materials might be needed?***

Financial resources/ materials	<ul style="list-style-type: none"><li>• Salaries and time of staff to prepare Medium-Term Economic Policy Framework</li><li>• Possibly funding for a consultant/external firm to assist in preparing Medium-Term Economic Policy Framework</li></ul>
Human resources	<ul style="list-style-type: none"><li>• Staff to carry out Medium-Term Economic Policy Framework</li><li>• Coordination from MoF</li></ul>
Capacities	<ul style="list-style-type: none"><li>• Experienced policy analysts</li><li>• Experienced finance analysts</li><li>• Knowledge of the ministry, sector, programs, policies, strategies, etc.</li><li>• Understanding of the situation of men, women, boys, girls, etc.</li><li>• Understanding of outputs and long- and short-term impacts</li></ul>
Data	<ul style="list-style-type: none"><li>• Basic demographic data on beneficiaries (age, gender, region, etc.)</li><li>• Policies, program documents, etc.</li><li>• Basic information on the sector/project/program and its inputs, planned outcomes and objectives</li><li>• Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities</li></ul>

#### **Example: South Africa MTEF**

In South Africa the government invited members of the Women's Budget Initiative to address a workshop on the development of the 1996 Medium Term Expenditure Framework (MTEF). The idea was to plan expenditure on a three-year rolling basis rather than on the present year-by-year rolling basis. It is noteworthy that while this did not mean that the MTEF would necessarily be gender-sensitive, it did signal a willingness by the Ministry of Finance to engage with gender-equality issues. In fact, the National Expenditure Survey produced by the Ministry of Finance in 1999 did incorporate more gender analysis. In Tanzania, the Ministry of Finance is seeking to integrate gender concerns into the new MTEF and performance budgeting system.

Source: Debbie Budlender, Diane Elson, Guy Hewitt, and Tanni Mukhopadhyay, "Gender Budgets Make Cents: Understanding gender responsive budgets," The Commonwealth Secretariat, 2002, <http://openbudgetsblog.org/wp-content/uploads/2011/01/GBMC.pdf>



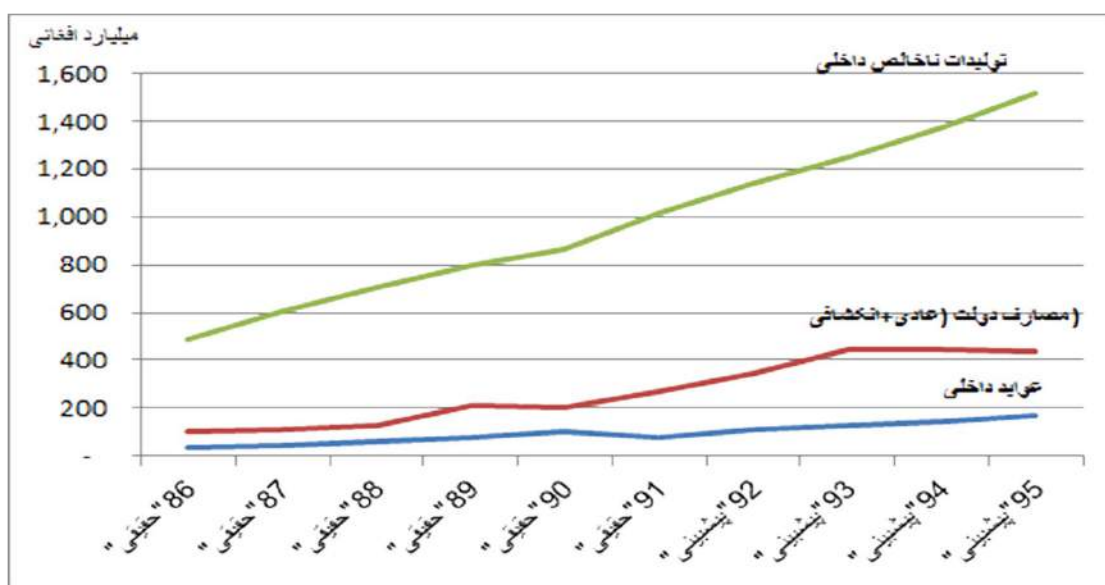


# HANDOUT 3.12: AFGHANISTAN MEDIUM-TERM BUDGET FRAMEWORK



جمهوری اسلامی افغانستان  
وزارت مالیه

چار چوب میان مدت بودجه ۱۳۹۴-۱۳۹۶



یک بودجه موثر، شفاف و مبتنی بر نتایج برای منافع ملی

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## خلاصه

هدف از سند ماقبل بودجه یا چارچوب میان مدت بودجه عبارت از آماده نمودن مسوده ابتدائی بودجه که پالیسی های حکومت و اولویت های تمویلی جدید دولت را برای سال مالی بعدی و دو سال آینده تشخیص نماید، است. این سند در قدم اول بسته مالی را نشان میدهد، طور مثال عواید و کمک های بلاعوض پیشبینی شده برای سه سال آینده. درین بسته مالی اولویت های مشخص میگردند که که میتوانند از طریق منابع موجود تمویل گردند.

چارچوب میان مدت بودجه (MTBF)، عبارت از شیوه بودجه سازی است که پلان های مصارف واحد های بودجوی را با اهداف کلی پالیسی دولت پیوند میدهد. اساساً چارچوب میان مدت بودجه ابزاری جهت حصول اطمینان از تصامیم بودجه در جهت ثبات مالی در میان مدت به طور مثال، تعیین اولویت های بودجوی که تمویل آنها از طریق منابع موجود صورت گرفته بتواند، میباشد.

تمرکز پالیسی مالی دولت روی موارد آتی ادامه خواهد یافت: تامین امنیت که باعث ترغیب سرمایه گذاری خصوصی شده و فراهم کننده زمینه برای انکشاف پلان شده منابع طبیعی کشور میباشد؛ بهبود حکومتداری که سبب ارایه بهتر خدمات گردد؛ (سرمایه گذاری در بخش زیربنا و معارف جهت کمک در انکشاف؛ تامین ثبات اقتصاد بزرگ؛ و کاهش وابستگی به کمک های بلاعوض در دراز مدت.

در کنفرانس توکیو، افغانستان و جامعه جهانی روی چارچوب پاسخگویی متقابل (چارچوب توکیو) که اساس مشارکت ایشان در دهه تحول میباشد توافق نمود. چارچوب توکیو، که طرح پاسخگویی متقابل بین حکومت افغانستان و جامعه جهانی را مشخص میسازد یک دست آورد بزرگ کنفرانس توکیو محسوب میگردد. این چارچوب یک عنصر مهم و حیاتی فعالیت های آینده انکشافی بوده که حکومت افغانستان و جامعه جهانی یک پروسه شفاف و منظم را با تقویت پروسه کابل و مورد مشترک نظارت و انسجام ایجاد نمود تا اینکه یکدیگر را در مقابل تعهدات بگونه متقابل مسئول بدانند.

رشد اسمی تولیدات ناخالص داخلی با اندکی کندی از 9.9 درصد در سال 1393 به 9.1 درصد در سال 1394 می رسد. افغانستان در حال پروسه انتقال است، نیروهای خارجی تا پایان 2014 مسوولیت های امنیتی را به نیروهای امنیتی افغان تسلیم کرده و تمامی نیروهای بین المللی تا پایان 2014 افغانستان را ترک می گویند. بنا براین خروج نیروهای بین المللی و روند انتقال بر سرمایه گذاری ( داخلی و خارجی) تاثیر خود را داشت و همچنان باعث کاهش در سطح مصارف داخلی گردیده است. در همین حال، این ابهامات در بازار همچنان منتج به کاهش کمک های بلا عوض تمویل کننده گان گردیده است.

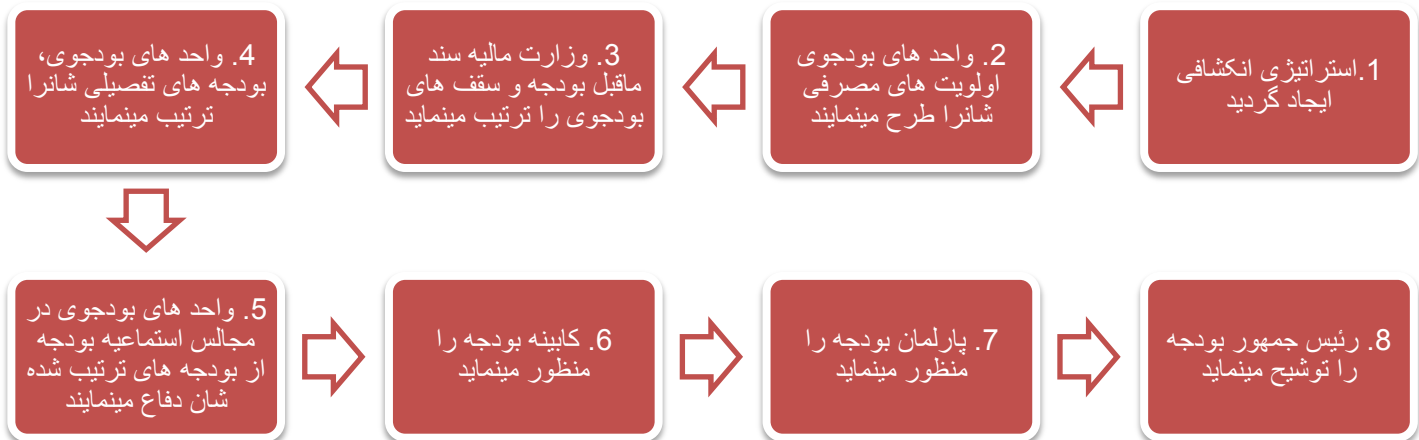
پیش بینی اخیر نشان می دهد که عواید داخلی در حدود 58 درصد مصارف بودجه عادی را در سال 1395 تمویل می کند که این رقم در سال 1393 تنها 48 درصد بود. رشد بالاتر از حد تخمین شده عمدتاً از عواید گمرکات بدست آمده که رشد در واردات، تولیدات ناخالص داخلی و افزایش موثریت در جمع آوری عواید از جمله موارد قابل ذکر می باشند و توقع می رود که در سال های آینده نیز بدین منوال باشند. پیش بینی گردیده که جمع آوری عواید داخلی به عنوان درصدی تولیدات ناخالص داخلی از 9.6 درصد در سال 1392 به 11.2 درصد در سال 1395 رشد نماید.

توقع می رود که در میان مدت، فشار سکتور امنیت روی بودجه عادی زمانیکه تعداد نیروهای امنیتی به 352 هزار در سال 1392 رسیده است، متوازن گردد. بعد از آن فشار اندکی روی بودجه عادی، به خصوص در این بخش وجود خواهد داشت، در حالیکه رشد متوقعه در جمع آوری عواید به معنای کسر پایین تر بودجه عادی به استثنای کمک های بلاعوض برای بودجه عادی می باشد.

پیش بینی شده است که مجموع بودجه عادی سال 1394، 278.29 میلیارد افغانی که از جمله 154.8 میلیارد افغانی آن برای مزد معاش، 77.1 میلیارد افغانی آن برای امتعه و خدمات و، 8 میلیارد آن برای کس دارایی ها و متباقی مبلغ 37.5 مللارد آن مربوط به وجوه احتیاط میگردد. توقع می رود که بودجه عادی طی سالیان پیشرو رشد مختصر 280.8 میلیارد افغانی و 282.93 میلیارد افغانی بترتیب در سالهای 1395 و 1396 داشته باشد. توقع می رود که بودجه انکشافی سال مالی 1394 بالغ به 182.26 میلیارد افغانی باشد که از جمله مبلغ 12.24 میلیارد افغانی آن بودجه اختیاری و متباقی 170 مللارد افغانی آن بودجه غیر اختیاری میباشد. ارقام بودجه غیر اختیاری بعد از نهایی شدن جلسات مشورتی با تمویل کنندگان نهایی میگردد. سقف های بودجه انکشافی سال های 1395 و 1396 بلترتیب 162.87 و 119.84 میلیارد افغانی محاسبه گردیده است.

## 1. معرفی چارچوب میان مدت بودجه

بودجه ملی بصورت کل وسیله ابتدایی جهت تطبیق اولویت ها و پالیسی های دولت است. پروسه ترتیب بودجه بصورت کل در شکل ذیل نشان داده شده است. همچنان فعالیت های بودجی در طول سال همراه وقت و زمان تکمیل آن در تقسیم اوقات بودجه 1394 ذکر گردیده است.



دولت افغانستان از سال 1389 بدینسو روش بودجه سازی میان مدت را رویدست گرفته است. هدف از رویدست گرفتن این شیوه حصول اطمینان از تمویل برنامه ها در میان مدت و اولویت های دولت که در آغاز پروسه تمویل میگردند تا وزارت ها و ادارات بتوانند قبل از آغاز سال مالی بعدی بالای تطبیق پلان های تفصیلی انکشافی خویش تمرکز نمایند. شیوه میان مدت بودجه از طریق ترتیب چارچوب میان مدت بودجه تطبیق گردیده که در افغانستان بنام سند ماقبل بودجه یاد میگردد.

هدف از سند بودجه عبارت از آماده نمودن مسوده بودجه است که پالیسی های بودجه موجود و اولویت های تمویلی جدید دولت را برای سال مالی بعدی و سال های آینده تشخیص نماید. این راپور در قدم اول بسته مالی را نشان میدهد، طور مثال عواید و کمک های بلاعوض پیشبینی شده برای سه سال آینده. درین بسته مالی اولویت هایی مشخص میگردند که میتوانند از طریق منابع موجود تمویل گردند که در نتیجه سقف های بودجی (حد اعظمی مصارف) برای هر واحد بودجی تعیین میگردند. سقف های بودجی مجموع سطح مصارف موجود واحد های بودجی را نشان میدهد. این راپور همچنان معلومات را در مورد پیشنهادات جدید واحد های بودجی ارائه مینماید. این سقف ها بعداً شامل پروسه متحدالمال شماره دوم گردیده که هر واحد بودجی باید پیشنهادات بودجه تفصیلی خویش را در حد این سقف ها ترتیب نمایند.

سند ماقبل بودجه سال 69-1394 اهداف عمده واحد های بودجی را از طریق اختصاص دادن منابع مالی در مطابقت با اولویت ها و خصوصاً اولویت های تعیین شده استراتژی انکشاف ملی افغانستان و برنامه های ملی دارای اولویت حمایت مینماید. این کمک مینماید تا از ارتباط دادن و تخصیص مستقیم منابع به برنامه ها و سکتور های مشخص شده که منحصراً اولویت برای رشد اجتماعی و اقتصادی مشخص گردیده اند، اطمینان حاصل گردد.

سقف های بودجی سال 96-1394 سند ماقبل بودجه به اساس پیشنهادات متحدالمال شماره 1 بودجه وزارت ها و واحد های بودجی میباشد که موارد ذیل را مشخص میسازد:

- قیمت مبدا برنامه های موجود – قیمت حفظ سطح فعلی فعالیت ها و خدمات عرضه شده، و
- اولویت های مصرف جدید – پیشنهاد فعالیت های جدید که نشاندهنده اهداف پالیسی دولت بودجه و باعث افزایش عرضه خدمات موجود و یا عرضه فعالیت کاملاً جدید میباشد. برای هر پیشنهاد مصرفی جدید، واحد های بودجی ضرورت دارند تا اهداف پالیسی، اهداف عرضه خدمات و قیمت مجموعی بشمول مصارف عادی و حفظ و مراقبت که در آینده باید مد نظر گرفته شود، ترتیب نمایند.

هزینه های مبدا هربرنامه و پروژه در ریاست عمومی وزارت مالیه با هماهنگی کامل واحد های بودجوی محاسبه گردیده است. پیشنهادات جدید توسط تحلیلگران سکتوری ارزیابی گردیده است و پیشنهادات ایشان تحت سقف بودجه هر واحد بودجوی محاسبه گردید است این وجوه جدید مشروط به دسترس بودن وجوه از جانب تمویل کننده گان میباشد. و در صورتیکه وجوه بدست نیامد پیشنهادات جدید در مطابقت به اولویت ها موجودیت منابع داخلی تخصیص داده میشود.

## 2. پالیسی های دارای اولویت و ابتکارات جدید 1394-1396

### 2.1. برنامه ها و دیدگاه دولت 2020 (1400)

اهداف دولت و اولویت های افغانستان به اساس استراتژی انکشاف ملی افغانستان تهیه گردیده که دیدگاه آن تا سال 1400 هجری شمسی (2020) افغانستان را به دستاوردهای ذیل نایل خواهد آورد:

- یک کشور دارای نظام سیاسی دموکراتیک بر اساس اصول اسلامی و قانون اساسی، برخوردار از صلح و امنیت داخلی، روابط صلح آمیز و حسنه با کشورهای همسایه، و برخوردار از احترام لازم در صحنه بین المللی.
- یک ملت بردبار، یکپارچه و کثرت گرا، پاینده به ارزشهای اسلامی و اهداف والای مشارکت عمومی، عدالت، و تساوی حقوق شهروندی.
- جامعه سرشار از امید و رفاه بر اساس اقتصاد بازار تحت رهبری سکتور خصوصی قوی، مساوات اجتماعی، و حفظ پایداری محیط زیست.

استراتژی انکشاف ملی افغانستان در اواسط 1387 هجری شمسی (2008) غرض پاسخ به ضرورت یک راهبرد فقر زدایی و تامین انسجام کمک ها ترتیب گردید. چون اهداف استراتژی انکشاف ملی افغانستان وسیع و نمیتوانست که به مدت تعیین شده به این اهداف نایل آمد بنابر آن این استراتژی ملی اولویت بندی گردیده و به اساس آن 22 برنامه ملی دارای اولویت طرح گردید.

با توجه به منابع مالی محدود ظرفیت برای تطبیق، این استراتژی، ضرورت به بازنگری و تغییر غرض اصلاحات و تشخیص روشن اولویتها داشت. در ضمن این اولویت ها چطور با سقف بودجه هماهنگ خواهند شد، و چگونه از پیشرفت آن اندازه گیری خواهد گردید؟ پرسش های بوده اند که در پاسخ به آنها، دولت افغانستان به رویکرد رهبری با افغانها برگشت تا بر چالشها فایق آید و منفعت مالکیت ملی افغانی را بدست آورد. روند کابل در سال 1388 هجری شمسی (2009) طرح گردید. پروسه کابل در کنفرانس های لندن و کابل 1389 هجری شمسی (جنوری 2009) و 1389 هجری شمسی (جولای 2010) تقویه و تکمیل گردید. این پروسه دستورالعملی را جهت تمرکز و پاسخگویی متقابل به کار کرد های دولت افغانستان و جامعه بین المللی، فراهم میکند، و اهداف آن عبارت از نظم آوری و موثریت در مدیریت کمک ها، بهبود استفاده از منابع و رسیدن به پایداری دراز مدت میباشد.

کنفرانس دوم بن سال 1390 هجری شمسی (دسمبر 2011) استراتژی دولت افغانستان را برای دست یافتن به اعتماد به نفس و پایداری مالی باتوجه به روند انتقال قریب الوقوع که در اخیر 1390 هجری شمسی (2014) صورت میگیرد، پیشکش نمود. جامعه بین المللی متعهد به ادامه مساعدت ها برای دهه انتقال (2015-2024) شد.

دولت افغانستان و جامعه بین المللی به تاریخ 12 سرطان 1391 هجری شمس (8 جولای 2012) بار دیگر به توکیو گرد هم آمدند تا بار دیگر به تعهدات خویش در قبال مشارکت ایشان در روند انتقال تا دهه تحول تاکید مجدد نمایند. کنفرانس توکیو و همچنین جلسه شیکاگو و کشورهای عضو آیساف که در ماه ثور 1391 (می 2014) برگزار گردید بنیاد مستحکم و جدیدی برای مشارکت، پیشبرد و انکشاف دوا مدار در دهه تحول در افغانستان میباشد. در کنفرانس توکیو، افغانستان و جامعه جهانی نیز چارچوب پاسخگویی متقابل (چارچوب توکیو) که اساس مشارکت ایشان در دهه تحول میباشد را، ایجاد نمودند.

### 2.2. اولویت بندی

اولویت بندی در چهار سطح انجام شده است. الف) در سطح استراتژی انکشافی، حکومت تصمیم گرفت تا از میان چندین استراتژی انکشافی همسطح یکی را انتخاب نماید که در آن استراتژی تسریع روند رشد اقتصادی، اشتغال زائی و عرضه خدمات موثر عطف توجه بود. ب) در سطح سکتور (سکتورهای که بتوانند در تسریع روند رشد و انکشاف کمک کرده، سرمایه بشری را انکشاف، و حکومت داری را موثر سازند، برگزیده شده اند)، ج) در سطح برنامه (در داخل سکتورها برنامه های موجوده که احتمالا در سطح ملی برگزیده شده اند. برخی از برنامه ها به مراحل نیز تقسیم شده اند) د) به سطح پروژه ها (در داخل برنامه ها پروژه های مهم با توجه به منابع دستداشته که دارای نتایج نهایت بزرگ و ملموس بوده اند، برگزیده شده است.

## 2.3. کلاسترها

پروژه کابل ساختار جدیدی را در نحوه ای هماهنگی و مدیریت با کلاستر سازی وزارتها در عین بخش (سکتور) یا سکتورهای مربوطه ایشان ایجاد نمود. هدف از میکانیزم کلاستر سازی، بلند بردن همکاری میان وزارتها، از میان برداشتن تداخل وظیفوی و تکرار تطبیق پروژه میان وزارتها، و انکشاف و تطبیق یک آجدای شفاف دارای اولویت غرض رسیدگی به موارد کلیدی چالشهای سکتور ها میباشد. هر کلاستر دارای چند برنامه ملی دارای اولویت میباشد، این کلاستر ها عبارت اند از:

- کلاستر زیربنا ( دارای چهار برنامه ملی دارای اولویت است)
- کلاستر انکشاف سکتور خصوصی ( دارای دو برنامه ملی دارای اولویت است)
- کلاستر انکشاف منابع بشری ( دارای پنج برنامه ملی دارای اولویت است)
- کلاستر زراعت و انکشاف دهات ( دارای چهار برنامه ملی دارای اولویت است)
- کلاستر حکومتداری ( دارای شش برنامه ملی دارای اولویت است)
- و کلاستر امنیت (دارای یک برنامه ملی دارای اولویت است)

## 2.4. برنامه های دارای اولویت

محتوا و چهارچوب ابتدائی برنامه های ملی دارای اولویت (NPPs) در کنفرانس کابل پیشکش گردید و 22 برنامه از لحاظ محتوا و مفهوم در جریان کنفرانس تصویب شد. برنامه های ملی دارای اولویت منحصراً مستحکمترین نقطه عطف در اولویتهای ملی با توجه به محدودیت منابع مالی و ظرفیت حکومت در عملی نمودن آنها پنداشته شده اند. برنامه های ملی دارای اولویت مبتنی بر چهارچوب پالیسی منطقی در چوکات سکتور ها بر مبنای سه عنصر مهم؛ الف) اصلاحات مورد نیاز، ب) نهادینه سازی ادارات، ج) و عرضه خدمات تهیه شده اند. آنها با گسترش فعالیتهای موجوده غرض موازنت، موثریت و نتیجه برداری بیشتر ساخته شده اند. هدف تعیین ساحات جدیدی که در آنها سرمایه گذاری مطلوب باشد نه بلکه انسجام صدها افغان در پروژه های دو جانبه و چند جانبه، و حصول اطمینان از دوام مجموعه برنامه های که توان شمولیت منظم در بودجه ملی افغانستان را داشته باشند، میباشد.

برنامه های ملی دارای اولویت- الف) چرخه برای دخیل بودن طویل المدت در حکومتداری و انکشاف اقتصاد اجتماعی و بنیانگذاری یک انتقال پایه دار میباشد. ب) رسیدن به ثبات مالی از طریق عواید آینده، مرتبط به ایجاد زیربنای مهم و ارزنده ( پروگرام های کلاستر زیربنا) هستند، ج) تقویه و رشد تولیدات زراعتی و ساحات روستائی برای رشد و فقر زدائی (کلاستر زراعت و انکشاف دهات)، د) ایجاد زمینه توانمندی برای رشد از طریق سکتور خصوصی (کلاستر انکشاف سکتور خصوصی) ه) ساختن منابع بشری ارزنده (کلاستر انکشاف منابع بشری) برای رشد اقتصادی، حکومت پایه دار، انکشاف و تعادل، و) رسیدن به امنیت (کلاستر امنیت)، ز) اصلاحات و ایجاد نهادهای قوی برای حکومتداری موثر (کلاستر حکومتداری)، ح) رسیدن به موثریت کمکیها از طریق مالکیت و مدیریت کمکیها (بشمول تنظیم امکانات مالی کمکدهندگان و مسیر دادن آنها)، و ط) رسیدن به اقتصاد و ثبات اجتماعی از طریق زمینه های بهتر کار. از نکته نظر تمرکز برنامه های ملی دارای اولویت برای رسیدن به اولویت های ملی، همه پروژه ها (مثل بودجه، پلانهای ولایتی، بودجه سازی و غیره) باید به برنامه های ملی دارای اولویت مسیر داده شوند.

## 2.5. برنامه های دارای اولویت

در کنفرانس توکیو، افغانستان و جامعه جهانی روی چارچوب پاسخگویی متقابل (چارچوب توکیو) که اساس مشارکت ایشان در دهه تحول میباشد توافق نمود و طی اعلامیه توکیو چگونگی تطبیق چارچوب پاسخگویی متقابل توکیو را مشخص نمودن. حکومت افغانستان و جامعه جهانی یک پروژه شفاف و منظم را با تقویت پروژه کابل و مورد مشترک نظارت و انسجام ایجاد نمود تا اینکه یکدیگر را در مقابل تعهدات بگونه متقابل مسئول بدارند.

چارچوب توکیو، که طرح پاسخگویی متقابل بین حکومت افغانستان و جامعه جهانی را مشخص میسازد یک دست آورد بزرگ کنفرانس توکیو محسوب میگردد. این چارچوب یک عنصر مهم و حیاتی فعالیت های آینده انکشافی بوده که حکومت افغانستان و جامعه جهانی در قبال آن مسؤول اند. یک چالش عمده بعد از کنفرانس توکیو تطبیق موثر چارچوب توکیو میباشد. هدف این سند ارائه یک پلان تطبیقی برای این چارچوب میباشد.



### 3. تحلیل و پیشبینی های میان مدت اقتصاد بزرگ

#### 3.1. دیدگاه اقتصاد بزرگ

با آنکه در جریان سال ۱۳۹۲ فعالیت های اقتصادی به علت عوامل مختلف از قبیل پروسه انتقال، انتخابات ریاست جمهوری، محیط سیاسی و گمانه زنی های منفی در بازار کند بوده ولی توقع می رود که دیدگاه اقتصاد بزرگ افغانستان روند مثبت داشته باشد، اما در میان مدت (۱۳۹۲-۱۳۹۷) با سرعت بطی به پیش خواهد رفت.

رشد اسمی تولیدات ناخالص داخلی با اندکی کندی از ۹.۹ درصد در سال ۱۳۹۳ به ۹.۱ درصد در سال ۱۳۹۴ می رسد. افغانستان در حال پروسه انتقال است، نیروهای خارجی تا پایان ۲۰۱۴ مسوولیت های امنیتی را به نیروهای امنیتی افغان تسلیم کرده و تمامی نیروهای بین المللی تا پایان ۲۰۱۴ افغانستان را ترک می گویند. بنا براین خروج نیروهای بین المللی و روند انتقال بر سرمایه گذاری (داخلی و خارجی) تاثیر خود را داشت و همچنان باعث کاهش در سطح مصارف داخلی گردیده است. در همین حال، این ابهامات در بازار همچنان منتج به کاهش کمک های بلا عوض تمویل کننده گان گردیده است.

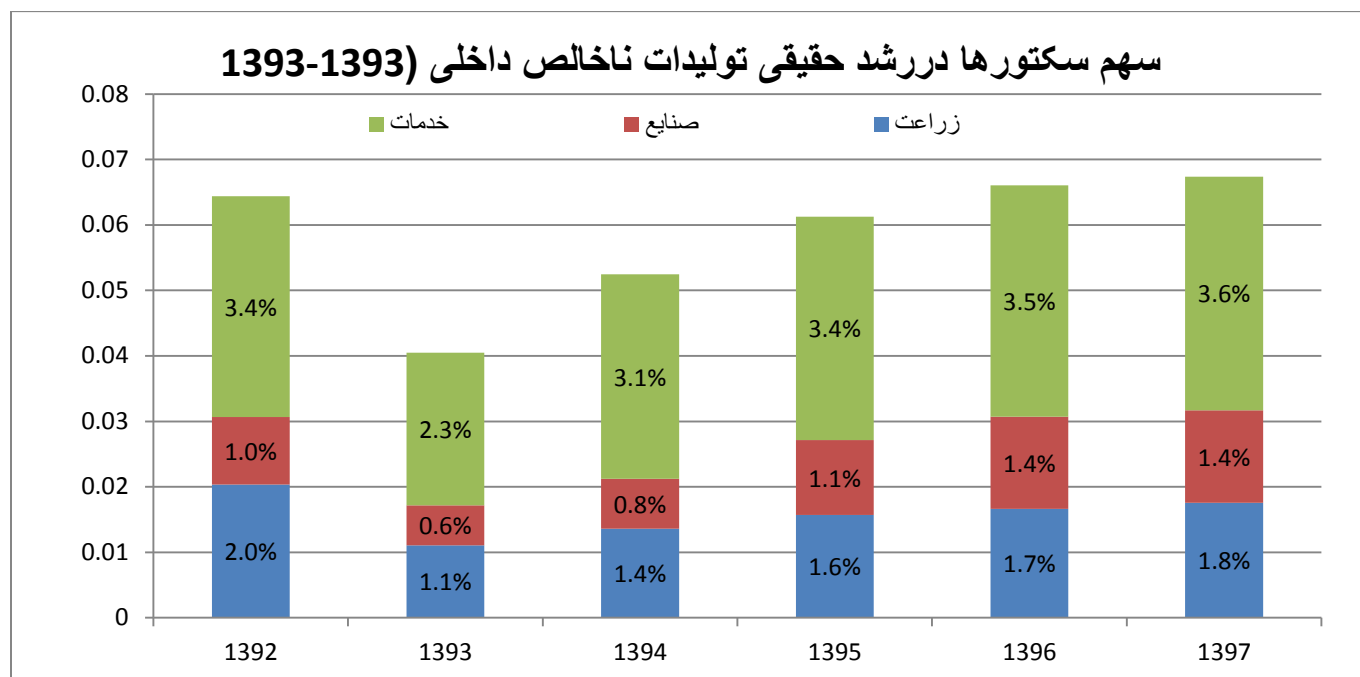
جدول 3.1: پیش بینی شاخص های اقتصادی						
شاخص های بزرگ	۱۳۹۲ واقعی	۱۳۹۳ بودجه	۱۳۹۴ تخمینی	۱۳۹۵ تخمینی	۱۳۹۶ تخمینی	۱۳۹۷ تخمینی
(دوره متوسط) تورم	۵.۶%	۷.۰%	۶.۶%	۶.۶%	۶.۷%	۶.۸%
مواد غذایی	۸.۵%	۸.۷%	۸.۳%	۸.۲%	۸.۲%	۸.۴%
مواد غیر غذایی	۵.۸%	۴.۸%	۴.۱%	۴.۳%	۴.۳%	۴.۴%
رشد اسمی تولید ناخالص داخلی	۶.۴%	۴.۰%	۵.۲%	۶.۱%	۶.۶%	۶.۷%
رشد واقعی تولید ناخالص داخلی	۱۰.۱%	۹.۹%	۹.۱%	۱۲.۰%	۱۳.۶%	۱۴.۰%
تولید ناخالص داخلی اسمی (به میلیون افغانی)	۱,۱۹۷,۱۶۸	۱,۲۶۳,۳۵۱	۱,۳۷۸,۷۲۸	۱,۵۴۴,۶۲۷	۱,۷۵۵,۱۷۳	۲,۰۰۱,۰۶۵
(دالر/افغانی) نرخ تبادل اسعار	۵۵.۴۰	۵۶.۰۰	۵۹.۴۴	۶۳.۳۸	۶۷.۶۵	۷۲.۲۶
منبع تخمین های وزارت مالیه						

#### 3.1.1. رشد اقتصاد

تولیدات ناخالص داخلی حقیقی در سال ۱۳۹۲ بالغ به ۶.۴ درصد بود؛ طوریکه در جدول فوق نیز انعکاس یافته است. سکتور خدمات ۳.۴ درصد و سکتور زراعت ۲ درصد و سکتور صنعت یک درصد در این رشد کمک کرده اند.

رشد تولیدات ناخالص داخلی در سال ۱۳۹۳ حدود ۴.۸ درصد پیش بینی گردیده است، توقع می رود که سکتور خدمات اجراءات خوبی داشته باشد، توقع می رود که در میان مدت سکتور زراعت سهم بیشتری در رشد تولیدات ناخالص داخلی داشته باشد، زیرا بارندگی های زیاد در کشور تاثیر مثبتی را روی حاصلات و تولیدات زراعتی بر جا گذاشته، در حالیکه دورنمای رشد تولیدات ناخالص داخلی برای سال های ۱۳۹۴-۱۳۹۷ مثبت می باشد، توقع می رود که رشد تولیدات ناخالص داخلی از ۴.۰ درصد در ۱۳۹۳ به ۶.۷ درصد در ۱۳۹۷ درصد برسد.

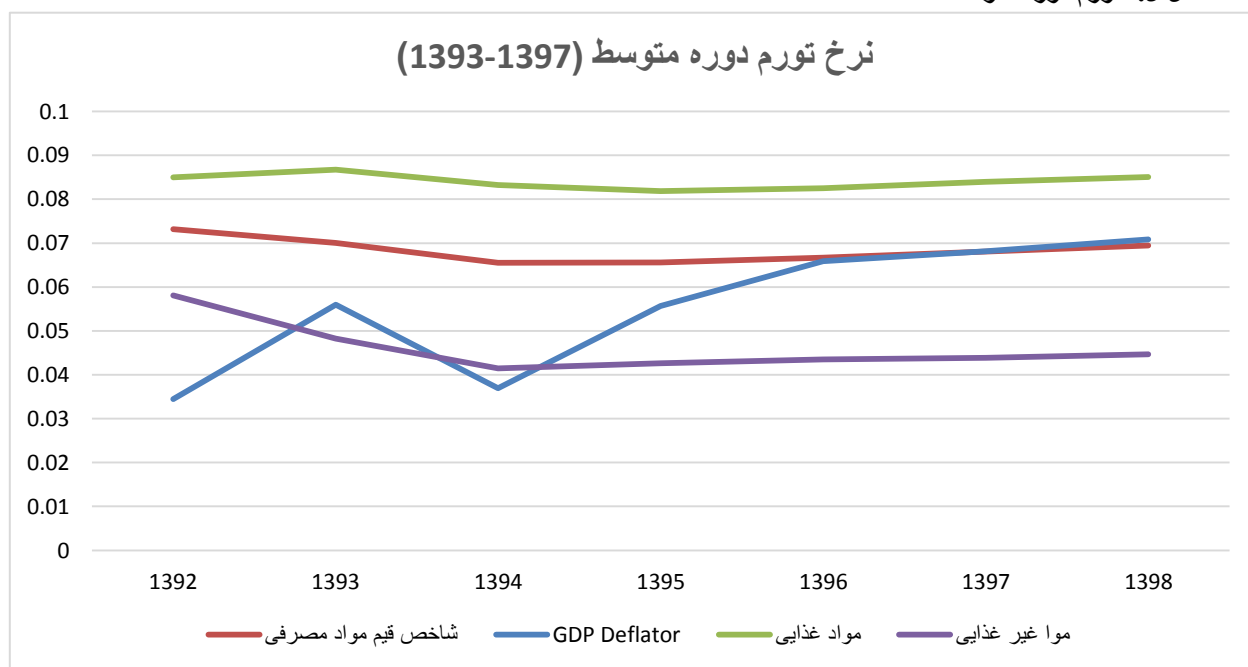
شکل 2: سهم در رشد حقیقی تولیدات ناخالص داخلی



### 3.1.2. انفلاسیون

در جریان سال مالی ۱۳۹۲ شاخص قیم مواد مصرفی (دوره اوسط) ۶،۵ درصد بود، تورم مواد غذایی ۵،۸ درصد میبایست و مواد غیر غذایی ۸،۵ قرار داشت. انفلاسیون در جریان سال گذشته معتدل و در عدد یک رقمی بوده است که این امر به علت کاهش قیمت کالا در بازارهای ملی و بین المللی و محصول کافی در کشور می باشد. توقع می رود که دیدگاه شاخص قیم مواد مصرفی در میان مدت میان در حدود ۶ الی ۷ درصد ثابت بماند.

شکل 3: تورم دوره متوسط



### 3.1.3. نرخ تبادل

در سال ۱۳۹۲ نرخ اوسط تبادل ۵۵.۴ فی دالر امریکایی بوده است، و تا حدی در برابر دالر امریکایی بهای آن کم شده بود که حدود ۳.۴ نقطه درصدی از ۵۲ افغانی در سال ۱۳۹۱ به ۵۵.۴ افغانی در آخر سال ۱۳۹۲ کاهش یافته است.

کاهش نرخ افغانی مقابل دالر امریکایی اساساً بخاطر تقاضای بیشتر به دالر در بازار و به نحوی گمانه زنی ها در بازار به علت محیط سیاسی و انتخابات است که اعتماد بالای پول افغانی را متاثر ساخته و باعث خروج دالر از بازار تبادل شده است و مردم اکثراً پس اندازهای خود را به شکل دالر ذخیره می کنند. اما با وجود گمانه زنی های منفی مختلف در بازار ملی نرخ تبادل در جریان سال ثابت باقی ماند.

توقع می رود حد اوسط نرخ تبادل برای سال مالی ۱۳۹۳ در ۵۷ افغانی/فی دالر امریکایی ثابت باقی بماند و نرخ تبادل برای سال ۱۳۹۴ حدود ۵۹.۴ افغانی فی دالر امریکایی پیش بینی گردیده است. همچنان پیش بینی می گردد که پول افغانی در میان مدت به علت پروسه انتقال و کاهش کمک های بلا عوض تمویل کننده گان ارزش خود را از دست دهد.

### 3.2. فرضیات و خطرات

حکومت افغانستان چندین خطر احتمالی را در میان مدت پیش بینی می کند و لازم است تا حکومت آنرا تحت نظارت قرار داده و طور مناسب منحصراً بخشی از چارچوب جامعتر اقتصاد کلان مدیریت نماید.

یکی از این خطرات احتمالی خروج پلان شده نیرو های امنیتی بین المللی تا آخر سال ۲۰۱۴ می باشد، این امر منجر به فقدان قابل ملاحظه ی جریان داخلی اسعار خارجی در اقتصاد می گردد و خروج پیش بینی شده این نیرو ها تأثیری را بر ثبات نرخ تبادل و سرمایه گذاری مستقیم خارجی برجا می گذارد.

کمک تمویل کننده گان منبع قابل ملاحظه ی تمویلی هم برای بودجه عادی و هم برای بودجه انکشافی می باشد. کاهش های آینده در کمک تمویل کننده گان محدودیت هایی را در عواید و مصارف پلان شده حکومت بالای پروژه های انکشافی نیز بمیان می آورد.

## 4. تحلیل و پیشبینی های کلی مالی

### 4.1. استراتژی و دیدگاه کلی مالی

استراتژی مالی حکومت وسیله مهم برای ریفورم های اداره مالی عامه جهت کسب اطمینان از نهادینه سازی و مدیریت درست وجوه عامه محسوب میگردد. این امر از طریق چارچوب میان مدت مالی امکان پذیر است که هدف آن فراهم آوی یک چارچوب ثابت برای حکومت جهت استفاده مؤثر از منابع مالی برای دستیابی سریع به رشد پایدار اقتصادی می باشد. تمرکز پالیسی مالی حکومت اساساً روی عرضه بهتر خدمات عامه، رسیدگی به مشکلات امنیتی، سرمایه گذاری در انکشاف معارف و زیربنا و رفتن بسوی ثبات مالی و اقتصاد بزرگ می باشد.

حکومت بر اساس محیط در حال تغییر اقتصاد بزرگ و بعضی از فرضیات کلیدی، یک پلان سه ساله مالی را که همه ساله بازبینی می گردد تهیه می نماید. استراتژی مالی 1394-1397 اهداف مالی میان مدت حکومت را در یک چارچوب تعریف شده اقتصاد بزرگ بیان میدارد. تا الحال، تلاش ها برای منطبق سازی منابع با اولویت هاییکه در استراتژی انکشاف ملی افغانستان تصریح گردیده است، جریان دارد. اهداف استراتژی عبارتند از:

- ایجاد دسپلین مالی از طریق پیشرفت در جمع آوری عواید و مصارف مؤثر.
- دستیابی به ثبات مالی برای تمویل مصارف عادی از عواید داخلی.
- حفظ سطح نسبتاً پایین تر کسر مالی یا بودجه عادی متوازن
- قرض گرفتن از ادارات مالی بین المللی در چارچوب قرضه های با شرایط بسیار خاص.
- حفظ سطح کالی ریزرف ها در حساب واحد خزاین

ارقام به میلیون افغانی		حقیقی 1391		1392 حقیقی		1393 بودجه		1394 تخمینی		1395 تخمینی		1396 تخمینی	
عادی	انکشافی	عادی	انکشافی	عادی	انکشافی	عادی	انکشافی	عادی	انکشافی	عادی	انکشافی	عادی	انکشافی
183,358		306,017		401,929		457,348		455,580		433,017			
81,528	109,720	133,837	130,146	149,212	171,133								
65,715	140,082	56,215	152,106	115,986	144,938	182,264	143,488	162,880	142,038	119,846			
189,280	278,145	428,378	460,557	443,744	402,783								
135,687	197,992	280,472	278,293	280,864	282,937								
53,593	80,153	147,906	182,264	162,880	119,846								

چشم انداز کلی مالی بعد از رشد شدید در جمع آوری عواید داخلی در جریان دوسال اخیر ترغیب کننده به نظر می رسد. عواید داخلی به طور اوسط حدود 22 درصد در سال 1393 افزایش یافته است. پیش بینی اخیر نشان می دهد که عواید داخلی در حدود 58 درصد مصارف بودجه عادی را در سال 1395 تمویل می کند که این رقم در سال 1393 تنها 48 درصد بود. رشد بالاتر از حد تخمین شده عمدتاً از عواید گمرکات بدست آمده که رشد در واردات، تولیدات ناخالص داخلی و افزایش موثریت در جمع آوری عواید از جمله موارد قابل ذکر می باشند و توقع میرود که در سال های آینده نیز بدین منوال باشند. پیش بینی گردیده که جمع آوری عواید داخلی به عنوان درصدی تولیدات ناخالص داخلی از 9.6 درصد در سال 1392 به 11.2 درصد در سال 1395 رشد نماید.

کمک بلاعوض برای بودجه عادی حدود 54.0 درصد بودجه عادی را در سال 1393 تمویل می نماید، این درصدی در سال 1393 به 52 درصد در سال 1394 افزایش نماید، درحالیکه توقع میرود که به ترتیب 51درصد و 50 درصد در سالهای 1396 و 1397 کاهش نماید؛ این یک پیام جدی می باشد که باید وابستگی به کمک های بلاعوض خارجی در جریان سالهای آینده کاهش یابد. توقع میرود که کمک های بلاعوض برای بودجه عادی از جانب LOTFA و CSTC-A به ترتیب 29میلیارد افغانی و 20.2 میلیارد افغانی باشد. این مبلغ کمک های بلاعوض برای بودجه عادی جهت تمویل مزد و معاشات، اجناس و خدمات و بعضی مصارف عمده ی نیروهای روز افزون امنیتی (اردوی ملی و پولیس ملی) اختصاص داده شده است.

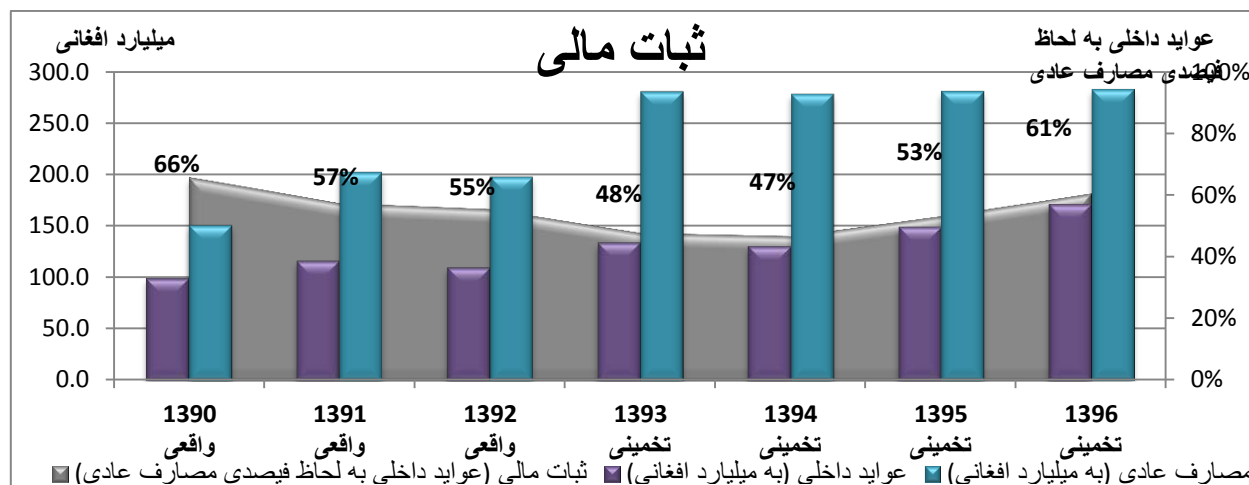
مصارف بودجه عادی در نتیجه ی تطبیق ریفورم در اداره عامه تطبیق قانون جدید حقوق تقاعد در حال افزایش می باشد و هزینه حفظ مراقبت برای یک تعداد وزارت های کلیدی میباشد. در سال 1394 22.5 میلیارد افغانی به منظور پرداخت حقوق تقاعد کارمندان ملکی، نظامی و شهدا و معلولین تخصیص داده شده است. شایان ذکر است که حقوق تقاعد شهدا و معلولین از 15.8 میلیارد افغانی در سال 1393 میباشد نسبت به 18.8 میلیارد افغانی رسال 1394 افزایش خواهد یافت؛ که در این بخش مصارف در حدود 2 درصد افزایش می یابد که در نتیجه تعدیل در قانون جدید برای شهدا و معلولین می باشد. مصارف در بخش حقوق تقاعد منظم به 6.6 میلیارد افغانی در سال 1394 می رسد، در حالیکه در سال 1393 این مبلغ در حدود 5.6 میلیارد افغانی بود.

توقع میروود که در میان مدت، فشار سکتور امنیت روی بودجه عادی زمانیکه تعداد نیروهای امنیتی به 352 هزار در سال 1392 رسیده است، متوازن گردد. بعد از آن فشار اندکی روی بودجه عادی، به خصوص در این بخش وجود خواهد داشت، در حالیکه رشد متوقعه در جمع آوری عواید به معنای کسر پایین تر بودجه عادی به استثنای کمک های بلاعوض برای بودجه عادی می باشد.

توقع می رود که در سال 1393 بودجه عادی (بشمول کمک های بلاعوض) کسر خواهد داشت، در حالیکه انتظار می رود که در نتیجه ی کاهش کمک های بلاعوض برای بودجه عادی و رشد مصارف بودجه عادی، کسر بودجه در میان مدت افزایش یابد. بودجه عادی (به استثنای کمک های بلاعوض) در سال 1393 152.1 میلیارد افغانی (12.2 درصد تولیدات ناخالص داخلی) باقی می ماند. انتظار می رود که در میان مدت کسر بودجه عادی (به استثنای کمک های بلاعوض) کمتر شده و تنها 3.3 درصد تولیدات ناخالص داخلی را در سال 1396 تشکیل دهد.

## 4.2. ثبات مالی

ثبات مالی در افغانستان به عنوان " پوشش مصارف بودجه عادی توسط عواید داخلی" تعریف شده است. دستیابی به ثبات مالی یکی از اهداف اساسی حکومت بوده و می باشد. در طی دو سال گذشته کاهش در عواید داخلی باعث گردیده است که شاخص ثبات مالی از 57 در صد در سال 1391 به 48 درصد در سال 1393 نزول کرده است.



کاهش در سال 1392 به علت کمبود در جمع آوری عواید و افزایش در بودجه عادی از 12 درصد تولیدات ناخالص داخلی در سال 1391 به 17 درصد تولیدات ناخالص داخلی در سال 1392 می باشد. گرچه، پیش بینی گردیده است که شاخص ثبات مالی (از 47 درصد به 61 درصد) در میان مدت از سال 1394-1396 صعود نماید طوری که در شکل فوق نشان داده شده است.

در میان مدت، افغانستان نیاز دارد تا این هزینه های عادی پروژه های تمویل شده توسط دوزرها را هم برای سکتور امنیت و هم برای سکتور غیر امنیت شامل بودجه سازد. این امر بدون حمایت جامعه جهانی هم از لحاظ کمک ها و هم در تطبیق پروژه ها از ریق روند انتقال امکان پذیر نمی باشد، چون عواید داخلی افغانستان برای تحت پوشش قرار دادن تمام این هزینه ها در میان مدت کافی نمی باشد. توقع می رود که در دراز مدت عواید معادن و سکتور استخراجی افغانستان کمک ها به بودجه ملی را جبران کند.

## 5. تحلیل عواید و مصارف

### 5.1. تحلیل و پیشبینی عواید

مجموع عواید داخلی افغانستان شامل عناصر متعدد می باشد. عواید مالیاتی شامل مالیات ثابت، مالیات بر عواید، مالیات بر جایدادها و مالیات بر فروشات می باشد. محصولات گمرکی عبارت از مالیات بر تجارت و معاملات بین المللی می باشد. عواید غیر مالیات شامل اعانه های تقاعد و دیگر اقدامات مالیاتی می گردد. سال مالی 1394 بر اساس رشد تخمینی فرضیه اقتصاد بزرگ از قبیل تولیدات ناخالص داخلی حقیقی (غیر زراعتی)، انفلاسیون ( تعدیل کننده deflator تولیدات ناخالص داخلی ، کارایی مالیاتی و رشد در واردات و دیگر اقدامات مالیاتی که در سال های آینده پذیرفته می شود، می باشد.

#### 5.1.1. دیدگاه عواید داخلی

در سال مالی 1393 مجموع عواید داخلی مبلغ 130.2 میلیارد افغانی پیش بینی می گردد، و شامل عواید مالیات بر ارزش افزوده می گردد. این در مقایسه با 149.2 میلیارد افغانی بودجه تجدید نظر شده سال مالی 1392 هجری شمسی 117.9 میلیارد افغانی افزایش را نشان می دهد. عواید سال مالی 1394 تقریباً 8.6 درصد نسبت عواید بر تولیدات ناخالص داخلی را تشکیل می دهد. علاوه بر آن، این نسبت عواید بر تولیدات ناخالص داخلی در سال های 1395، 1396 و 1397 به ترتیب 8.8 ، 9.1 و 9.5 درصد افزایش خواهد یافت. این پیش بینی ها مشروط به فرضیات مخصوص است. فرض می گردد که تولیدات ناخالص داخلی در جریان سال مالی 1394 هجری شمسی 4.9 درصد افزایش یابد. همچنان انفلاسیون در 5 درصدی باقی می ماند، و در جریان سال مالی 1394 واردات قابل محصولات گمرکی 8.1 درصد افزایش می یابد. قابل یادآوری است که این پیش بینی ها بر اساس جمع آوری های ربع اول سال مالی 1393 صورت گرفته است.

1397	1396	1395	1394	1393	
150,649	129,653	111,632	96,196	90,586	عواید مالیاتی
68,371	59,188	51,208	43,956	40,764	مالیات بر عواید، مفاد، و مفاد سرمایه
42,901	36,488	31,107	27,020	26,233	مالیات بر تجارت بین المللی و معاملات
28,611	24,619	21,194	18,265	17,208	مالیات داخلی بر اجناس و خدمات و دیگر مالیات
10,765	9,358	8,123	6,954	6,380	مالیات دیگر
37,644	34,614	31,801	29,010	27,306	عواید غیر مالیاتی
8,157	6,866	5,779	4,941		مالیات بر ارزش افزوده
<b>196,449</b>	<b>171,133</b>	<b>149,212</b>	<b>130,146</b>	<b>117,892</b>	<b>مجموع</b>

انواع بزرگ مالیات که زیاد ترین کمک را به عواید داخلی نموده است قرار ذیل می باشد:

- **مالیات بر عواید، مفاد و مفاد سرمایه:** در سال مالی 1394 مجموعاً 43.9 میلیارد افغانی از مالیات بر عواید، مفاد، و مفاد سرمایه جمع آوری خواهد گردید که یک ازدیاد 3.2 میلیارد افغانی را در مقایسه با 40.8 میلیارد افغانی که در سال مالی 1393 بودجه سازی میگرد نشان می دهد. عواید از این کتگوری 51.2 میلیارد افغانی و 59.2 میلیارد افغانی بالترتیب در سال های 1395 و 1396 پیشبینی شده است.
- **مالیات بر تجارت بین المللی و معاملات:** مالیات بر تجارت بین المللی و معاملات در سال مالی 1394 ، 27 میلیارد افغانی پیشبینی گردیده که یک افزایش 0.8 میلیارد افغانی (یا 3 درصد) را در مقایسه با رقم که در سال مالی 1393 بودجه سازی میگرد نشان میدهد. عواید از این کتگوری به 31.1 میلیارد افغانی در سال مالی 1395 افزایش خواهد یافت که به 36.5 میلیارد افغانی در سال مالی 1396 و 45.8 میلیارد افغانی در سال مالی 1397 افزایش خواهد یافت.
- **مالیات بر اجناس و خدمات:** نیز در سال مالی از 17.2 میلیارد افغانی که در سال مالی 1393 بودجه سازی گردیده بود به 18.3 میلیارد افغانی در سال مالی 1394 کاهش خواهد یافت. این کاهش به دلیل تعویض قسمی مالیات بر معاملات انتفاعی توسط مالیات بر ارزش افزوده در مورد تولید کننده گان داخلی بوده که حجم معاملات سالانه شان از آستانه مالیات

بر ارزش افزوده تجاوز می نماید. حال اینکه توقع می رود این رقم به 21.2، 24.6 و 28.6 میلیارد افغانی بالترتیب در سال های 1395، 1396، و 1397 دوباره رشد نماید.

• **عواید غیر مالیاتی** ( که همچنان شامل عواید متفرقه و کمک های اجتماعی است) 29 میلیارد افغانی در سال مالی 1394 پیشبینی گردیده است. تخمین گردیده که این کتگوری به 31.8 و 34.6 میلیارد افغانی بالترتیب در سال های 1395 و 1396 افزایش یابد.

• **مالیات بر ارزش افزوده** یک نوع جدید مالیات است که در سال مالی 1394 معرفی خواهد شد. این مالیات بالای تمام واردات و تولیدات داخلی به استثنای چند اقلام که در میزان صفر قرار دارد و یا مستثنی است وضع می گردد. که لست آن در قانون مالیات بر ارزش افزوده سال 1393 موجود است. میزان مالیات بر ارزش افزوده 8 در صد بوده (فعلاً این قانون منتظر توشیح مشرانو جرگه و رئیس جمهور میباشد) و پیشبینی می گردد که 4.9 میلیارد افغانی را در سال مالی 1394 با خود خواهد داشت و حدود 3.8 در صد مجموع عواید را تشکیل می دهد. که این یک ازدیاد بیشتر 5.8 میلیارد افغانی در سال مالی 1395 و 6.9 میلیارد افغانی در سال 1396 را نشان می دهد.

## 5.2. پیشبینی ها و تحلیل مصارف

بودجه اصلی مدغم شده دولت به بودجه عادی و بودجه انکشافی تقسیم گردیده است. بودجه عادی مصارف روزمره مانند معاشات، مواد سوخت، کتب درسی و ادویه را احتوا می کند. بودجه انکشافی مصارف پروژه های انکشافی مانند اعمار سرک، سیستم های آبیاری و برنامه همبستگی ملی را در بر می گیرد. مجموع بودجه اصلی در سال 1394 به 460.5 میلیارد افغانی ( 33 در صد تولیدات ناخالص داخلی ) تخمین گردیده است. که این رقم در مقایسه با مجموع بودجه سال 1393 ، 7 درصد ازدیاد را نشان می دهد. این شامل پول اضافی میباشد که برای اردوی ملی و پولیس ملی داخل بودجه میگردد.

بودجه سال 1394 متشکل از 278.3 میلیارد افغانی (20 در صد تولیدات ناخالص داخلی) در بودجه عادی و 182.3 میلیارد افغانی (13 در صد تولیدات ناخالص داخلی) در بودجه انکشافی می باشد. مصارف بودجه اصلی در میان مدت قرار است به 402.6 میلیارد افغانی (23 در صد تولیدات ناخالص داخلی) در سال 1396 و بیشتر به 404.3 میلیارد افغانی (20 در صد تولیدات ناخالص داخلی) در سال 1397 افزایش یابد.

### 5.2.1. دیدگاه بودجه عادی

بودجه عادی جهت مصارف عادی دولت به شمول مزد و معاشات، اجناس و خدمات، مصارف مربوط به مفاد، سببایدی و انتقالات، کسب دارایی ها و یک مقدار که برای کود های احتیاطی اختصاص داده شده است استفاده می گردد

پیش بینی شده است که مجموع بودجه عادی سال 1394، 286.02 میلیارد افغانی یا حدود 21 درصد تولیدات داخلی باشد که نمایانگر 5.6 میلیارد افغانی یا یک درصد افزایش در مقایسه با بودجه سال گذشته 280.5 میلیارد میباشد. توقع می رود که بودجه عادی طی سالیان پیشرو رشد مختصر 293.03 میلیارد افغانی و 293.4 میلیارد افغانی بترتیب در سالهای 1395 و 1396 داشته باشد. این موضوع افزایش یک درصدی سالانه را از 1394 الی 1396 نشان میدهد.

#### جدول 6: مصارف عادی به اساس کدهای اقتصادی

1396	1396	1395	1394	1393	1392	تمام ارقام به ملیون افغانی
تخمینی	تخمینی	تخمینی	تخمینی	بودجه	حقیقی	
284,488	282,721	280,768	278,295	280,472	197,992	بودجه عادی
156,886	156,093	155,450	154,808	152,425	139,499	مزد و معاشات
77,341	77,331	77,236	77,108	82,473	38,189	اجناس و خدمات
8,758	8,724	8,848	8,806	12,096	8,353	کسب دارایی ها
41,503	40,573	39,234	37,573	33,478	11,951	ذخیره احتیاطی (غیر امنیتی)



پرداخت مزد و معاش بزرگترین قسمت مصارف عادی را تشکیل میدهد که مصارف مربوط به تدارک اجناس و خدمات و مصارف عمده بتعقیب آن قرار دارد و بخشی از مصارفات تحت کد احتیاطی میباشد. مقدار بودجه پیش بینی شده برای کد 21 (مزد و معاش) در سال 1394، 154.8 میلیارد افغانی میباشد که 1.2 درصد نسبت به 152.4 میلیارد افغانی بودجه سال 1393 بلند تر میباشد. پیش بینی مصارف مربوط به مزد و معاش نمایانگر افزایش اندک 155.5 میلیارد افغانی، 156.1 میلیارد افغانی و 156.9 میلیارد افغانی بترتیب در سالهای 1395، 1396 و 1397 میباشد. قبلاً افزایش عمدتاً از درک توسعه تشکیل و اصلاحات اداری مربوط به رُتب و معاشات و تقاعد بوجود میامد. اما افزایش مصارف مربوط به مزد و معاش بالاثراً فقدان بودجه و سطح پایین جمع آوری عواید در درازمدت کاهش خواهد یافت.

تصور می‌رود که مصارف مربوط به کد 22 (تدارک اجناس و خدمات) و کد 25 (کسب داراییها) در سال 1394 بترتیب 77.1 میلیارد افغانی و 8.8 میلیارد افغانی باشند. مصارف مربوط به تدارک اجناس و خدمات در سالهای 1395، 1396 و 1397 بالترتیب بالغ بر 77.2، 77.3 و 77.4 میلیارد افغانی افزایش خواهد یافت. حال آنکه پیش بینی میشود که مصارف مربوط به کسب دارایی ها در میان مدت نامتغیر باقی بماند.

کودهای احتیاطی تحت مصارف عادی تقریباً 13.5 درصد مجموع مصارف عادی سال 1394 را تشکیل میدهد. حقوق عادی تقاعد، حقوق تقاعد برای شهدا و معلولین و رُتب و معاش در زمرهٔ پرمصرف ترین اقلام شمرده میشوند. تصور می‌رود که بودجه حقوق عادی تقاعد در سال 1394 حدود 6.6 میلیارد افغانی باشد که 972 میلیون افغانی (17 درصد) بیشتر از 5.6 میلیارد افغانی در سال 1393 میباشد. پیش بینی شده است که پرداخت حقوق تقاعد تا 23.8 میلیارد افغانی در سال 1395 افزایش خواهد یابد همچنان توقع می‌رود که در حدود 2 میلیارد افغانی هرسال درمیان مدت ازیاد یابد. افزایش ناگهانی در مصارف تقاعد از تعدیلات جدید در قانون شهداء و معلولین منشاء گرفته که مقدار مصرف حقوق تقاعد را طی سالها دوچند ساخته است.

## 5.2.2. دیدگاه بودجه انکشافی

مصارف انکشافی سال 1393، 147.9 میلیارد افغانی پیش بینی شده است. این رقم یکسان با سال مالی 1393 میباشد، چونکه دولت افغانستان با محدودیت های کمک های خارجی درمیان مدت مواجه شده است بدین لحاظ پیشبینی برای سال آینده در سطح سال 1393 درنظر گرفته شده است. صرف 28 درصد مصارف بودجه انکشافی برضایت حکومت مورد استفاده قرار میگیرد که بنام بودجه انکشافی اختیاری یاد میگردد و 72 درصد مابقی مستقیماً توسط تمویل کنندگان تدارک، پلان و تنظیم میگردند ولی از طریق حساب واحد خزاین حکومت که بنام بودجه انکشافی غیر اختیاری شناخته میشود، بمصرف میرسد.

### جدول 7: مصارف بودجه انکشافی

تمام ارقام به ملیون افغانی	1392 حقیقی	1393 بودجه	1394 تخمینی	1395 تخمینی	1396 تخمینی	1397 تخمینی
بودجه انکشافی	80,153.0	147,906.0	182,264.0	162,880.0	119,846.0	119,846.0
فیصد به اساس تولیيات نا خالص	7%	12%	13%	11%	7%	6%
بودجه انکشافی اختیاری	22,509.0	98,376.7	12,241.6	13,091.3	13,135.9	13,135.9
بودجه انکشافی غیر اختیاری	57,644	49,529	170,022	149,788	106,710	106,710

چگونگی اجرای بودجه انکشافی طی سالیان گذشته یک موضوع متنازع فی ما بین تمویل کنندگان و حکومت افغانستان بوده است. میزان اجرای بودجه انکشافی سال 1392، 53.6 میلیارد افغانی یا بیشتر از 50 درصد مجموع بودجه تخصیص یافته میباشد. این موضوع بخاطر تحویلهای نامتناسب و تاخیر یافته پروژه های زیربنایی و سایر خدمات، اثرات منفی اقتصادی بالای وضع معیشت و رفاه مردم بجا خواهد گذاشت. درحالیکه مجموع میزان اجرای بودجه از شروع سال تا کنون 46.1 میلیارد افغانی یا حدود 27 درصد مجموع بودجه تخصیص یافته تا ماه اخیر ماه اگست سال 2014 میباشد که در مقایسه با میزان اجرای بودجه سال گذشته در عین مدت (30 درصد) میباشد.

دولت افغانستان برخی تدابیر را از قبل روی دست گرفته تا میزان اجرای بودجهٔ انکشافی را افزایش بخشد. اخیراً، آنها سال مالی را تغییر دادند تا پروسهٔ تدارکات و توزیع را در زمستان که محیط مناسب کارهای ساختمانی نمیباشد، پایان برساند.

### 5.2.3. فشار های مالی

#### حقوق تقاعد

در سال 1394 بودجه عادی برای تقاعد منظم و تقاعد شهدا و معلولین 22.5 میلیارد افغانی و یا 8 در صد مجموع مصارف عادی را تشکیل میدهد. در سال 1393 مجموع بودجه این کتگوری 18.8 میلیارد افغانی بود، ولی به علت ریفرم های جاری تقاعد و به سبب تعداد رو به افزایش متقاعدین کارمندان ملکی و افسران نظامی که مستحق حقوق تقاعد بیشتر شناخته شدند و بخاطر تعدیلات در قانون شهدا و معلولین، مصارف این اداره را تقریباً دو برابر ساخته است.

بر اساس قوانین جدید تقاعد، حکومت باید در برنامه تقاعد منظم در بخش کارمندان ملکی 8 در صد و در بخش افسران نظامی 11 در صد کمک کند. کمک حکومت در سال 1394 10.3 میلیارد افغانی پیش بینی گردیده، که در مقایسه با سال مالی 1393 هجری شمسی 18.3 در صد افزایش را نشان می دهد. افزایش در کمک های حکومت، نتیجه ی تطبیق ریفرم جاری رتب و معاشات می باشد که معاشات کارمندان ملکی و معلمین را افزایش داده و در عین حال ریفرم جدید تقاعد در این کتگوری تطبیق می گردد.

جدول 8: مصارف حقوق تقاعد و کمک ها (ارقام منفی نشان دهنده افزایش پول تقاعد است).

1395	1394	1393	1392	ارقام به ملیون افغانی
تخمینی	تخمینی	بودجه	حقیقی	
<b>تقاعد منظم</b>				
(5,317)	(5,456)	(5,532)	(5,135)	مصارف خالص
7,334	6,291	5,385	4,610	مصارف
-	-	-	-	متقاعدین- مجموع کلی
4,044	3,246	2,555	1,914	متقاعدین- حقوق تقاعد
2,739	2,522	2,331	2,221	بازماندگان- مجموع کلی
550	524	499	475	بازماندگان- حقوق تقاعد
<b>12,651</b>	<b>11,747</b>	<b>10,917</b>	<b>9,746</b>	<b>سهم ها</b>
<b>5,403</b>	<b>5,005</b>	<b>4,641</b>	<b>4,127</b>	<b>کارمندان</b>
7,248	6,742	6,277	5,618	حکومت
<b>تقاعد برای شهدا و معلولین</b>				
<b>12,103</b>	<b>11,861</b>	<b>11,796</b>	<b>4,250</b>	<b>مصارف</b>

حقوق تقاعد شهدا و معلولین به علت تعدیلات وارد شده در قانون مربوطه شان افزایش یافته است. زیرا بر اساس این قانون برای آنها امتیازات بیشتر در نظر گرفته شده است. این امتیازات از 35 در صد به 100 در صد معاش برای کارمندان دولتی و از 30 در صد به 100 در صد معاش رتبه هشت و قدم یک برای افراد ملکی افزایش یافته است. همچنان، مجموع کلی تادیات (برای یک مرتبه) برای کارمندان دولتی از 10 ماه به 12 ماه آخرین معاش و برای افراد ملکی از 5 ماه به 6 ماه معاش رتبه هشت قدم یک افزایش یافته است.

این تغییرات مصارف را از 4.25 میلیارد افغانی در سال 1392 به 13.2 میلیارد افغانی در بودجه سال 1393 افزایش داده است و توقع می رود که تا سال 1397 به 16.1 میلیارد افغانی برسد. افزایش در حقوق تقاعد شهدا و معلولین به خاطر دوام مشکلات امنیتی است که باعث ازدیاد تعداد افراد مستحق برای این نوع پرداخت ها می شود.

#### هزینه عملیات حفظ و مراقبت

در ده سال گذشته پروژه های انکشافی مختلفی توسط تمویل کننده گان تطبیق گردیده است که سبب بوجود آمدن دارایی های ثابت در سکتور های امنیتی و غیر امنیتی (مانند؛ مکاتب، جاده ها، پل ها، کلینیک ها و کانال ها) گردیده است، که اینها جهت ادامه عرضه خدمات به حفظ و مراقبت نیاز دارند و این یکی از پر مصرف ترین بخش بودجه خواهد بود. تا کنون، تمویل کننده گان هزینه کامل

عملیات، حفظ و مراقبت آنها را پرداخت نموده اند، اما با حرکت بسوی دوره انتقال این دارایی ها تسلیم حکومت افغانستان خواهند شد و پرداخت این هزینه ها بدوش حکومت افغانستان خواهد بود که هزینه بسیار بزرگ مالی را برای حکومت ببار می آورد.

ریاست پالیسی بودجه ثبت و راجستر دارایی ها را آغاز کرده است و فعلا کار ثبت دارایی های وزارت معارف، صحت عامه، تکمیل گردیده است و کار ثبت دارایی های وزارت فواید عامه و وزارت احیا و انکشاف دهات در جریان می باشد. که به محض تکمیل کار ثبت دارایی ها، وزارت مالیه مصارف حفظ و مراقبت این دارایی ها را در بودجه شامل خواهد کرد.

#### امنیت:

امنیت هنوز هم بخش عمده فشار های مالی اضافی را تشکیل میدهد. این افزایش بنابر تمویل نیرو های امنیتی از منابع داخلی میباشد که توسط حکومت افغانستان در کنفرانس شیکاگو تعهد شده است که بر اساس آن و با توجه به فرضیه گرفتن مسئولیت کامل تا سال 2024، شروع از سال 2014 میلادی مبلغ 500 میلیون دالر برای آنها پرداخت می کند. در جریان این سال ها تعداد نیرو های اردوی ملی و پولیس ملی درحد اعظمی خود یعنی 352,000 باقی خواهند ماند، بدون این تعداد درحدود 20,000 تن افراد امنیتی نظر به فیصله استراتژی افزایش خواهد یافت، با مصارف موجوده نیروهای امنیتی که بالغ بر 700 ملیون دالر میشود که این نیز شامل مصارف امنیت ملی میباشد.

در حال حاضر حکومت افغانستان برای اعاشه و معاش حدود 100,000 نیروی اردوی ملی، و بخش کوچک اجناس و خدمات و مصارف عمده پول پرداخت می کند که این مبلغ مجموعاً 11.3 میلیارد افغانی یا 18 درصد مجموع هزینه اردوی ملی در سال 1394 می باشد. در آینده، مسئولیت پرداخت هزینه های عادی سکتور امنیت بصورت تدریجی به حکومت افغانستان سپرده شده و تا سال 1396 به 12.1 میلیارد افغانی خواهد رسید. به همین ترتیب، در قسمت پولیس ملی نیز ملاحظه می گردد که حکومت مسئول پرداخت 22 درصد معاش اصلی تمامی نیرو ها 157,000 تن، و نیز درحدود 2.1 میلیارد افغانی برای بخش کوچکی از اجناس و خدمات و مصارف عمده می باشد. این رقم مجموعاً 11.3 میلیارد افغانی برای حکومت هزینه خواهد داشت تا آنرا از منابع داخلی خویش تمویل نماید، این رقم به تدریج افزایش خواهد یافت تا تمامی نیرو ها را در بر گیرد.

حکومت بطور قابل ملاحظه سهم خود را در تمویل سکتور امنیت افزایش داده است. حال آنکه قسمت اعظم هزینه سکتور امنیت هنوز هم توسط تمویل کننده گان پرداخت می گردد. هزینه های اردوی ملی افغانستان توسط قوماندانی مشترک انتقال امنیت برای افغانستان (CSTC-A) و هزینه پولیس ملی توسط صندوق امانتی نظم و قانون برای افغانستان LOTFA پرداخت می گردد.

## 6. تحلیل مصارف سکتور ها

### 6.1. پروسه کلی

سقف بودجه عبارت از تعیین سطح نهایی مصارف به واحد های بودجی میباشد. با در نظر دشت منابع و اولویت ها وزارت مالیه (با تائید کابینه) سقف بودجه را به تمام واحد های بودجی ارسال میدارد که این سقف منحیث حد نهایی مصارف و منحیث بخشی از پروسه متحد المال شماره 2 بودجه مورد استفاده قرار میگیرد. هدف از تعیین سقف عبارت از ایجاد تعادل میان عواید و مصرف و همچنان کنترل تقاضای ادارات از جوه موجود و تمرکز ادارات در ایجاد اسناد تفصیلی پروژه تنها به پروژه هاییکه به سال بعدی تمویل میگردند میباشد.

سقف ها اساس پیشنهاد متحدالمال شماره 2 را تشکیل میدهد. تا وزارت ها / واحد های بودجی پیشنهاد بودجه مفصل خویش را در مطابقت کامل با سقف بودجه ترتیب نمایند. سقف بودجه به اساس معلومات ذیل ترتیب میگردد:

- پیشبینی عواید داخلی و تعهدات موجود جهت تمویل پروژه ها
- اهداف تعیین شده مالی در تفاهم با صندوق بین المللی پول
- پیشنهادات ارایه شده از جانب واحد های بودجی به جواب متحدالمال شماره 1
- اولویت های پالیسی حکومت طوریکه در چارچوب مبتنی بر نتایج استراتیژی انکشاف ملی افغانستان و برنامه های ملی دارای اولویت تعیین گردیده اند و
- اصول توافق شده در مورد سنجش سقف شامل مبدا و فعالیت های جدید.

پیشنهادهای متحد المال شماره 1 بودجه از جانب واحد های بودجی منحیث یک اساس برای ارزیابی و شناسایی پالیسی های دارای اولویت حکومت که از طریق منابع موجود تمویل گردیده، سقف بودجه را تعیین می کند مورد استفاده قرار می گیرد.

#### بودجه مبدا:

هزینه های مبدأ عبارت از وجوه مورد نیاز است که جهت حفظ سطح فعلی فعالیت ها مورد استفاده قرار میگیرد. هدف از تعیین مصارف مبدأ میان مدت برای واحد های بودجی، تعیین این مصارف یا بودجه بنابر حسب لزوم ادامه سطح فعالیت های موجوده و ارائه خدمات عامه (دولتی) میباشد. در پیشبینی های سقف بودجه سال مالی 1394 هزینه مبدأ مصارف عادی کمتر از بودجه سال قبل سنجش گردیده است. این بدلیل کسر موجود در بودجه و سیر نزولی منابع مالی میباشد.

قیمت های مبدا منحیث یک مبلغ بودجی برای حفظ سطح فعالیت های موجود و سطح محصولات موجود تعریف گردیده است.

**محاسبه بودجه مبدا(عادی):** مبدأ بودجه عادی برای تمام وزارت های ذیربط با استفاده از ارقام بودجه 1393 دوباره محاسبه گردید به استثنای وزارت های امور داخله و دفاع ملی.

**محاسبه بودجه مبدا (اختیاری انکشافی):** بادر نظر داشت کسر موجود در بودجه انکشافی و کاهش عواید داخلی و کمک های اختیاری دونه ها سطح سقف بودجه اختیاری در سال بعدی بتناسب سالهای قبل کمتر و محدود میباشد و بهمین جهت مبلغ 211 میلیون دالر در بخش بودجه انکشافی اختیاری پیشبینی گردیده است و این مبلغ برای پروژه های موجود (انتقالی) نظر به اولویت آنها تخصیص میابد/

**محاسبه بودجه مبدا (غیر اختیاری انکشافی):** در بخش بودجه غیر اختیاری تا هنوز معلومات و تعهدات مکمل و نهائی دونه ها در دسترس قرار نگرفته است که بعد از جلسات مشورتی با تمویل کنندگان نهایی میگردد و سقف پیشبینی شده مطابق به پیشنهادات واحد های بودجی در متحدالمال شماره 1 بودجه میباشد.

#### پیشنهادهای جدید

مصارف ابتکارات جدید یا فعالیت های جدید منحیث توسعه فعالیت های فعلی و یا پیشنهاد فعالیت های کاملاً جدید تعریف گردیده است که این فعالیت ها باعث عرضه خدمات بیشتر و دست یابی به اهدافی میگردد که در چارچوب نتایج استراتیژی انکشاف ملی افغانستان و برنامه های ملی دارای اولویت تصریح گردیده اند. مصارف فعالیت های جدید به اساس 1. اهداف که این فعالیت ها بدست میاورند

2. خدمات ویا پیامد های را که عرضه میدارد 3. کیفیت تخمینات قیمت گذاری 4. منافع جامع اقتصادی 5. موجودیت وجوه ، سنجش گردیده اند.

**محاسبه بودجه پیشنهادات جدید:** در محاسبه سقف بودجه انکشافی سال مالی 1394 پیشنهادات جدید (پروژه های جدید) در نظر گرفته نشده است به جز از آنعهده پروژه های جدید که از قبل تعهد تمویل کننده گان را داشته باشد و عمده ترین دلیل که پیشنهادات جدید در شامل سقف های 1394 نگردیده اند همان موضوع کاهش منابع مالی میباشد.

اما قابل یاد آوری میدانیم که هر تعهد تمویل جدید که درجریان سال اخذ میگرددند شامل بودجه خواهد گردید. همچنان وجوه انتقالی در اخیرسال بر سقف های بودجه افزود میگردد.

## 6.2. تحلیل مصارف سکتوری در میان مدت

**سقف های بودجه ملی 1394-96:** مجموع سقف تأیید شده برای سال 1394 بمقدار 460.5 میلیارد افغانی بشمول کود های احتیاط میباشد که از جمله 278.2 میلیارد بودجه عادی و 182.26 میلیارد آن بودجه انکشافی میباشد. مجموع سقف برای سال 1395 در حدود 443.7 میلیارد و 402.78 میلیارد برای سال 1396 پیشبینی گردیده است.

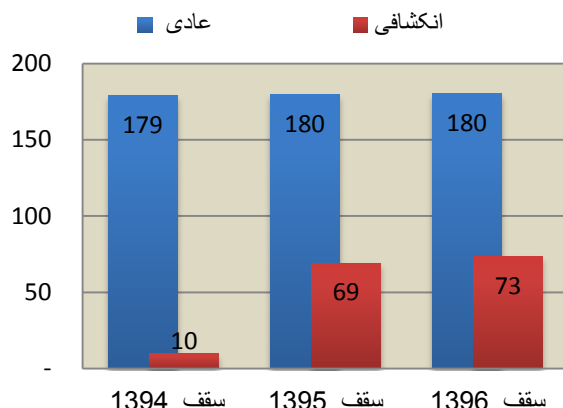
**سقف بودجه عادی 1394-96:** مجموعاً سقف های بودجه عادی سال 1394 بالغ به 278.2 ملیارد افغانی که از جمله 133.3 میلیارد افغانی ، درصد بودجه عادی از عواید داخلی تمویل میگردد و متباقی 144.9 میلیارد افغانی، 52 درصد از جانب دونه ها تمویل میگردد. سقف بودجه عادی برای سالهای 1395 و 1396 بلترتیب 280.8 و 282.9 میلیارد افغانی پیشبینی گردیده است.

**سقف بودجه انکشافی 1394-96:** سقف بودجه انکشافی سال مالی 1394 بالغ به 182.26 میلیارد افغانی میباشد که از جمله مبلغ 12.24 میلیارد افغانی آن بودجه اختیاری میباشد و متباقی 170.2 ملیارد افغانی آن بودجه غیر اختیاری میباشد. ارقام بودجه غیر اختیاری بعد از نهایی شدن جلسات مشورتی با تمویل کنندگان نهایی میگردد. سقف های بودجه انکشافی سال های 1395 و 1396 بلترتیب 162.8 و 119.8 میلیارد افغانی محاسبه گردیده است.

جدول 7.1: سکتور امنیت					
1392 بودجه	1393 بودجه	1394 پیش بینی	1395 پیش بینی	1396 پیش بینی	
324,953,404.00	428,294,549.55	460,557,151.15	443,743,203.24	402,783,194.48	مجموع سکتور ها
152,336,227.00	189,039,475.21	247,868,787.02	252,795,295.33	258,338,962.98	سکتور امنیت
15,029,912.00	17,899,929.39	14,855,036.56	14,703,807.36	14,233,809.81	سکتور حکومت داری
50,126,034.00	55,968,738.11	53,684,884.00	33,768,879.20	19,012,760.77	سکتور زیربنا
53,485,317.00	54,431,396.11	44,373,634.64	37,766,638.25	37,979,915.27	سکتور معارف
13,141,814.00	17,186,883.88	14,419,717.93	14,970,680.06	15,553,181.43	سکتور صحت
28,282,047.00	33,039,652.90	35,866,369.84	38,549,000.97	6,463,131.68	سکتور زراعت
3,435,410.00	3,729,307.05	3,758,553.00	3,802,556.73	2,886,068.34	سکتور مصنونیت اجتماعی
9,116,643.00	9,743,822.90	8,157,561.15	8,151,935.33	7,742,102.21	سکتور اقتصاد
	38,911,344.00	37,572,607.00	39,234,410.00	40,573,262.00	وجوه احتیاط (عادی)
	8,344,000.00	-	-	-	وجوه احتیاط (انکشافی)

## 6.2.1. امنیت

**دیدگاه های میان مدت سکتور امنیت:** اهداف سکتور امنیت در میان مدت دستیابی به ثبات ملی، بهبود تنفیذ قانون، حفظ تمامیت ارضی و دفاع از سرحدات کشور، جلب و جذب نیروها جهت پاسخگویی به نیازمندی های امنیتی کشور با در نظر داشت پروسه انتقال در صفوف اردو و پولیس ملی، حفظ حقوق مردم، تامین مساوات بین اتباع کشور، مبارزه علیه فساد، تامین امنیت انتخابات پارلمانی در سرتاسر کشور، تحکیم روابط با متحدین بین المللی، دفاع از حقوق تعداد از اتباع ج.ا.ا در داخل و خارج از کشور و مساعد ساختن شرایط جهت تحقق پلان های انکشافی دوت میباشد.

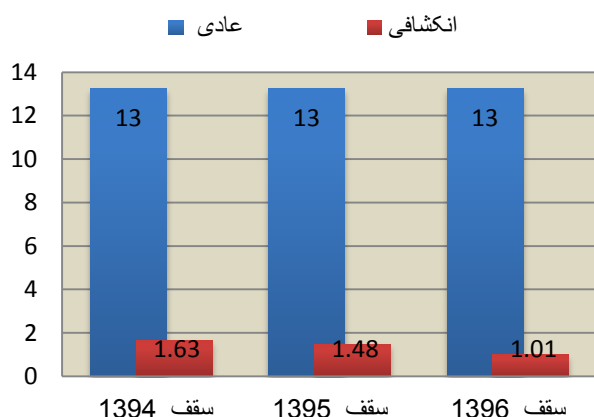


**تمويل سکتور:** سکتور امنیت مبلغ 189 میلیارد افغانی (46 درصد بودجه حکومت) را برای سال 1393 دریافت می کند. پیش بینی می گردد که سقف بودجه سکتور امنیت در سال 1394 بالغ به 247.8 میلیارد افغانی باشد. از جمله این مبلغ 178.7 میلیارد افغانی سقف بودجه عادی بوده و 69 میلیارد افغانی سقف بودجه انکشافی می باشد. سقف های بودجوی برای سال های 1395 و 1396 بالترتیب 252.79 میلیارد افغانی و 258.33 میلیارد افغانی پیش بینی شده اند.

جدول 7.2: سکتور امنیت					
ارقام به 000 افغانی	1392 بودجه	1393 بودجه	1394 پیش بینی	1395 پیش بینی	1396 پیش بینی
مجموع سکتور: امنیت	152,336,227	189,039,475	247,868,787	252,795,295	258,338,963
وزارت داخله	59,602,367	67,024,917	64,764,092	65,206,395	65,171,028
وزارت دفاع	78,603,928	101,675,966	167,593,388	172,057,293	177,617,989
وزارت خارجه	3,117,372	4,446,686	3,316,000	3,327,600	3,340,360
ریاست عمومی امنیت ملی	9,921,019	11,219,510	11,133,365	11,139,165	11,141,554
ریاست محافظت	1,091,541	1,083,914	973,459	976,359	979,549
شورای امنیت ملی	88,482	88,482	88,482	88,482	88,482

## 6.2.2. حکومتداری، حاکمیت قانون و حقوق بشر

**دیدگاه های میان مدت سکتور حکومت داری:** دورنمای میان مدت سکتور حکومتداری سالم و حاکمیت قانون؛ (1) تسریع روند و کیفیت ریفرم اداره عامه؛ (2) تقویت ساختار حکومتداری محلی (3) اصلاح پروسه قضایای حقوقی و قضایی (4) تقویت پروسه های پارلمانی و مقننه، بشمول تدویر انتخابات آزاد و عادلانه.



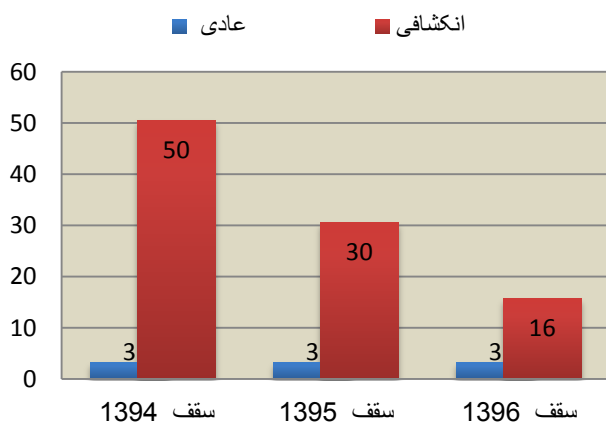
**تمويل سکتور:** سکتور حکومت داری مبلغ 17.9 میلیارد افغانی (4 درصد بودجه حکومت) را برای سال 1393 دریافت می کند. پیش بینی می گردد که سقف بودجه سکتور حکومت داری در سال 1394 بالغ به 14.8 میلیارد افغانی باشد. از جمله این مبلغ 13.22 میلیارد افغانی سقف بودجه عادی بوده و 1.62 میلیارد افغانی سقف بودجه انکشافی می باشد. سقف های بودجوی برای سال های 1395 و 1396 بالترتیب 14.7 میلیارد افغانی و 14.2 میلیارد افغانی پیش بینی شده اند.

جدول 7.3: سکتور حکومت داری، حاکمیت قانون و حقوق بشر					
ارقام به 000 افغانی	1392 بودجه	1393 بودجه	1394 پیش بینی	1395 پیش بینی	1396 پیش بینی
مجموع سکتور: حکومت داری، حاکمیت قانون و حقوق بشر	15,029,912.00	17,899,929.39	14,855,036.56	14,703,807.36	14,233,809.81
ریاست عمومی اداره امور	977,037.00	939,154.34	808,000.00	750,000.00	750,000.00
لوی خرنوالی	1,234,783.00	1,430,302.76	1,239,299.00	1,246,839.00	1,255,133.00
کمیسیون مستقل انتخابات	146,182.00	228,885.26	182,463.00	153,463.00	153,463.00
کمیسیون اصلاحات اداری و خدمات ملکی	819,341.00	706,231.06	701,568.00	626,168.00	626,168.00
کمیسیون نظارت بر تطبیق قانون اساسی	82,276.00	67,269.00	67,269.00	67,269.00	67,269.00
اداره مستقل ارگانهای محلی	3,698,689.00	4,410,118.17	2,537,588.00	2,548,178.80	2,431,680.00
وزارت حج، ارشاد و اوقاف	997,466.00	1,093,778.43	963,854.00	981,254.00	1,000,394.00
وزارت عدلیه	1,025,711.00	1,100,392.04	1,094,567.75	1,102,107.75	692,465.00
وزارت دولت در امور پارلمانی	114,868.00	117,021.56	137,249.00	143,049.00	149,429.00
شورای ملی مشرانو جرگه	1,251,068.00	1,321,920.03	1,252,007.00	1,252,007.00	1,252,007.00
شورای ملی ولسی جرگه	657,418.00	560,508.55	518,838.00	518,838.00	518,838.00
دفتر ریاست دولت	2,188,143.00	2,097,557.77	1,899,469.00	1,911,069.00	1,923,829.00
ستره محکمه	1,608,987.00	3,321,653.95	3,094,144.81	3,102,844.81	3,112,414.81
اداره عالی مبارزه علیه فساد اداری	163,767.00	307,920.00	185,720.00	156,720.00	156,720.00
کمیسیون مستقل حقوق بشر	64,176.00	97,216.46	73,000.00	44,000.00	44,000.00
کمیسیون شکایات انتخاباتی		100,000.00	100,000.00	100,000.00	100,000.00

### 6.2.3. زیربنا

**دورنما میان مدت سکتور:** هدف این سکتور کاهش فقر و افزایش دستیابی به انکشاف پایدار اجتماعی و اقتصادی از طریق فراهم نمودن و دسترسی به امکانات اساسی زیربنایی، خصوصاً (1) عرضه خدمات قابل اعتماد برای دسترسی به برق و آب (2) فراهم نمودن سیستم ترانسپورتهای مصون قابل اتصال به تمام کشور و کشور های خارجی از طریق ترانسپورت مصون زمینی و هوایی (3) دسترسی به اینترنت، تلفن و خدمات پستی (4) استخراج معادن بمنظور رشد پایدار اقتصادی و منبع قابل اعتماد درآمد، و (5) پلان و انکشاف شهری که نقش مهمی را در رشد اقتصادی ایفا می نماید، میباشد.

در میان مدت، انکشاف سکتور انرژی یکی از بخش های اساسی برای کاهش فقر، تقویت سکتور خصوصی و انکشافی دهات باقی می ماند. اهداف استراتژیکی استراتژی انکشاف ملی افغانستان در قبال سکتور انرژی عبارت اند از فراهم نمودن انرژی برق قابل اتکا و مناسب به اساس مارکیت، و سرمایه گذاری سکتور خصوصی تحت حمایت و نظارت دولت و سرمایه گذاری در منابع خود کشور میباشد.



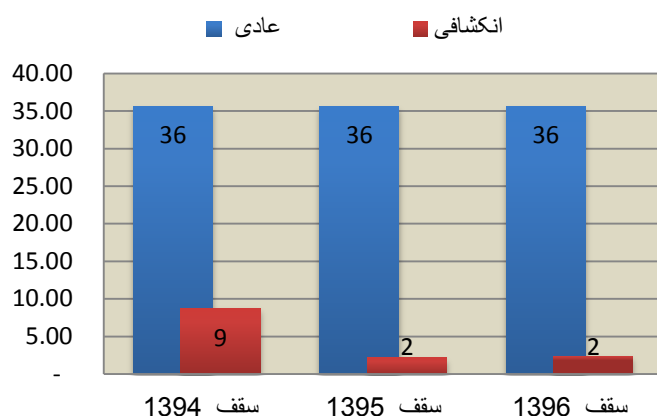
**تمویل سکتور:** سکتور زیربنا مبلغ 55.968 میلیارد افغانی (11 درصد بودجه حکومت) را برای سال 1393 دریافت می کند. پیش بینی می گردد که سقف بودجه سکتور زیربنا در سال 1394 بالغ به 53.68 میلیارد افغانی باشد. از جمله این مبلغ 3.27 میلیارد افغانی سقف بودجه عادی بوده و 50.411 میلیارد افغانی سقف بودجه انکشافی می باشد. سقف های بودجی برای سال های 1395 و 1396 بالترتیب 33.768 میلیارد افغانی و 19.012 میلیارد افغانی پیش بینی شده اند.



جدول 7.4: سکتور زیربنا و منابع طبیعی					
ارقام به 000 افغانی	1392 بودجه	1393 بودجه	1394 پیش بینی	1395 پیش بینی	1396 پیش بینی
مجموع سکتور: زیربنا و منابع طبیعی	50,126,034.00	55,968,738.11	53,684,884.00	33,768,879.20	19,012,760.77
وزارت فواید عامه	23,584,461.00	23,570,007.64	18,255,073.75	11,340,851.00	4,847,171.00
اداره ملی حفاظت محیط زیست	239,607.00	272,267.84	180,000.00	185,800.00	180,000.00
اداره هوانوردی ملکی	2,358,740.00	366,000.00	1,894,880.00	1,664,968.00	1,794,864.80
بورد مستقل کابل جدید	179,646.00	118,800.02	290,000.00	319,000.00	350,900.00
د افغانستان برشنا شرکت	2,087,025.00	7,266,133.34	18,197,500.00	7,594,636.00	1,824,100.00
ریاست جیو دیزی و کارتوگرافی	266,002.00	138,009.58	189,954.13	195,754.13	131,954.13
شاروالی کابل	1,570,913.00	3,495,029.61	174,000.00	-	-
شرکت آبرسانی و کانالیزاسیون	513,116.00	795,306.34	330,600.00	291,160.00	282,576.00
وزارت امور شهرسازی	1,445,422.00	1,433,497.62	482,000.00	505,200.00	471,270.00
وزارت انرژی و آب	12,541,929.00	10,969,297.57	6,228,396.12	4,817,940.00	3,739,198.00
وزارت ترانسپورت		2,361,766.72	800,000.00	341,800.00	348,180.00
وزارت مخابرات و تکنالوژی معلوماتی	2,968,088.00	2,811,395.81	3,170,000.00	2,865,500.00	2,336,250.00
وزارت معادن و پترولیم	2,334,795.00	2,331,746.02	3,453,000.00	3,606,790.07	2,666,816.84
کمیسسیون عالی انرژی اتمی افغانستان	36,290.00	39,480.00	39,480.00	39,480.00	39,480.00

## 6.2.4. معارف

**دورنمای میان مدت سکتور:** اهداف انکشافی هزار ساله برای این سکتور الی سال 2020 اینست که تمام اطفال کشور - پسران و دختران بطور یکسان بتوانند دوره مکمل تحصیلات ابتدایی را تکمیل نمایند. در قانون اساسی تصریح گردیده است، که دیدگاه دراز مدت این سکتور اینست که بدون در نظر داشت جنسیت، قومیت، وضعیت اجتماعی-اقتصادی یا وابستگی مذهبی، تمام اتباع افغانستان به تعلیم و تربیه با کیفیت دسترسی داشته باشند تا آنها بتوانند دانش و مهارت های خود را انکشاف داده و بدین ترتیب بتوانند توانایی های خود را بیشتر سازند. حکومت متعهد است تا اهداف تحصیلات ابتدایی استراتژی انکشاف ملی افغانستان دست یابد تا افغانستان را در راستای دستیابی به اهداف در زمان معین آن ثابت نگهدارد. در این زمینه، برنامه های دارای اولویت دولت برای سال 1394-96 که ذریعه متحدالمال شماره 1 بودجه پیشنهاد گردیده اند عبارت اند از: تجهیز مکاتیب تعلیمات عمومی، اعمار مکاتب لیلیه برای کوچیان، انکشاف زیربنای تعلیم و تربیه، ترمیم، ثبت، حفظ و مراقبت آثار باستانی، اعمار تاسیسات تحصیلات عالی و تجهیز پوهنتون ها در سراسر کشور.

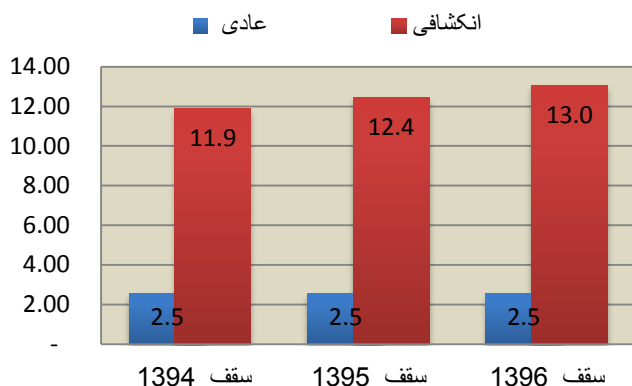


**تمویل سکتور:** سکتور معارف مبلغ 54.51 میلیارد افغانی (13 درصد بودجه حکومت) را برای سال 1393 دریافت می کند. پیش بینی می گردد که سقف بودجه سکتور معارف در سال 1394 بالغ به 44.373 میلیارد افغانی باشد. از جمله این مبلغ 35.633 میلیارد افغانی سقف بودجه عادی بوده و 8.739 میلیارد افغانی سقف بودجه انکشافی می باشد. سقف های بودجوی برای سال های 1395 و 1396 بالترتیب 37.766 میلیارد افغانی و 37.979 میلیارد افغانی پیش بینی شده اند.

جدول 7.5: سکتور معارف					
ارقام به 000 افغانی	1392 بودجه	1393 بودجه	1394 پیش بینی	1395 پیش بینی	1396 پیش بینی
مجموع سکتور معارف	53,485,317.00	54,431,396.11	44,373,634.64	37,766,638.25	37,979,915.27
وزارت تحصیلات عالی	6,997,110.00	8,099,002.43	4,928,000.00	5,020,800.00	5,122,880.00
وزارت معارف	44,127,299.00	44,257,790.28	37,755,746.60	31,015,814.20	31,078,395.62
وزارت اطلاعات و فرهنگ	1,353,827.00	665,056.49	639,465.00	656,981.00	676,248.60
ریاست تربیت بدنی	814,627.00	531,753.54	427,100.00	435,510.00	444,761.00
اکادمی علوم	192,454.00	190,939.05	174,623.00	170,563.00	170,563.00
رادیو تلویزیون ملی		592,854.33	312,100.05	320,510.05	329,761.05
فدراسیون فوتبال افغانستان		94,000.00	136,600.00	146,460.00	157,306.00

### 6.2.5. صحت

هدف این سکتور در میان مدت عبارت است از پائین آوردن سطح مرگ و میر و شیوع امراض با استفاده از (i) بهبودی و دسترسی به خدمات با کیفیت عاجل ویا بطور مداوم و روزانه صحتی برای اطفال. (ii) افزایش ساحه پوشش و کیفیت خدمات جهت جلوگیری و تداوی امراض ساری برای اطفال و بزرگ سالان. (iii) تقویت انکشاف نهادی و مدیریت در مرکز و در سطح ولایات برای حاصل نمودن اطمینان از ارائه خدمات صحتی با کیفیت موثر (iv) ارتقای ظرفیت کارکنان صحتی جهت ارائه خدمات بهتر و با کیفیت صحتی. بدین ترتیب اهداف اصلی برای انکشاف ملی در چارچوب میان مدت بودجه 1394-1396 شامل :

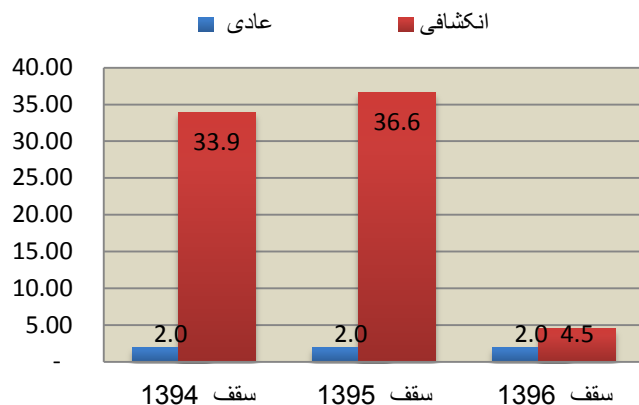


**تمويل سکتور:** سکتور صحت مبلغ 17.186 میلیارد افغانی (4 درصد بودجه حکومت) را برای سال 1393 دریافت می کند. پیش بینی می گردد که سقف بودجه سکتور صحت در سال 1394 بالغ به 14.419 میلیارد افغانی باشد. از جمله این مبلغ 2.525 میلیارد افغانی سقف بودجه عادی بوده و 11.894 میلیارد افغانی سقف بودجه انکشافی می باشد. سقف های بودجوی برای سال های 1395 و 1396 بالترتیب 14.97 میلیارد افغانی و 15.553 میلیارد افغانی پیش بینی شده اند.

جدول 7.5: سکتور صحت					
ارقام به 000 افغانی	1392 بودجه	1393 بودجه	1394 پیش بینی	1395 پیش بینی	1396 پیش بینی
مجموع سکتور صحت عامه	13,141,814.00	17,186,883.88	14,419,717.93	14,970,680.06	15,553,181.43
وزارت صحت عامه	13,141,814.00	17,186,883.88	14,419,717.93	14,970,680.06	15,553,181.43

### 6.2.6. زراعت و انکشاف دهات

**دورنمای میان مدت سکتور:** اهداف میان مدت حکومت برای سکتور زراعت و انکشاف دهات عبارت از کسب اطمینان از رفاه اجتماعی، اقتصادی و سیاسی جوامع روستایی، به ویژه مردم فقیر و آسیب پذیر، در ضمن ، تحریک برای ادغام جوامع روستایی در چارچوب اقتصاد ملی کشور، می باشد. در این راستا، حکومت در چارچوب میان مدت بودجه سالهای 1394-96- تلاش های فزاینده خویش را در قبال ریشه کن نمودن خشکساش و توسعه سریع فعالیت های انکشافی زراعت و انکشاف دهات مبذول میدارد که این موضوع بیشتر از هر وقت دیگر جهت محدود ساختن تعداد گروه های کوچک منزوی که ممکن زیر خط فقر قرار داشته باشند، بسیار مبرم و حیاتی تلقی می گردد.



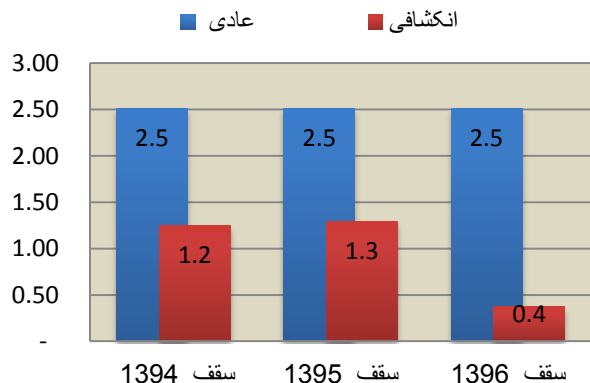
**تمويل سكتور:** سكتور زراعت و انكشاف دهات مبلغ 33.039 ميليارد افغانى (8 درصد بودجه حكومت) را براى سال 1393 دريافت مى كند. پيش بينى مى گردد كه سقف بودجه سكتور زراعت و انكشاف در سال 1394 بالغ به 35.866 ميليارد افغانى باشد. از جمله اين مبلغ 1.961 ميليارد افغانى سقف بودجه عادى بوده و 36.588 ميليارد افغانى سقف بودجه انكشافى مى باشد. سقف هاى بودجوى براى سال هاى 1395 و 1396 بالترتيب 38.549 ميليارد افغانى و 6.463 ميليارد افغانى پيش بينى شده اند.

جدول 7.5: سكتور زراعت و انكشاف دهات					
ارقام به 000 افغانى	1392	1393	1394	1395	1396
مجموع سكتور زراعت و انكشاف دهات	28,282,047.00	33,039,652.90	35,866,369.84	38,549,000.97	6,463,131.68
وزارت زراعت آبيارى و مالدارى	7,899,004.00	8,383,437.43	7,367,710.00	5,888,710.00	4,244,700.00
وزارت مبارزه عليه مواد مخدر	864,030.00	1,064,111.45	1,093,208.00	1,100,028.80	1,107,531.68
وزارت احيا و انكشاف دهات	19,519,013.00	23,244,884.66	26,865,451.84	30,991,262.17	510,000.00
اداره مستقل اراضى افغانستان		347,219.36	540,000.00	569,000.00	600,900.00

## 6.2.7. مصونيت اجتماعى

**دورنماى ميان مدت اين سكتور:** دولت افغانستان در چارچوب ميان مدت بودجه 1394-96 به برنامه هاى داراى اولويت كه در ستراتيژى انكشاف مى افغانستان/ و برنامه هاى مى داراى اولويت و پلان ستراتيژيك مصئونيت اجتماعى تاييد شده اند رسيدگى نموده كه شامل موارد ذيل مى باشد:

- خانواده هاييكه سرپرست آن زنان هستند و شديدتاً فقير هستند به 20% كاهش مى يابد و كاريابى آنها 20% افزايش خواهد يافت.
- كمك بيشتر براى رفع نيازمندى هاى افراد داراى معلوليت فراهم مى گردد، بشمول ادغام آنان در جامعه از طريق مساعد ساختن فرصت هاى تعليم و تربيه و كارهاى پر منفعت.
- با مهاجرينى كه بازگشت به وطن را انتخاب مى كنند و همچنان به بيجا شده گان داخلى در تهيه مسكن و ادغام مجدد آنها با جوامع محلى كمك صورت مى گيرد. ادغام مجدد آنها توسط برنامه هاى انكشافى مى صورت مى گيرد، به خصوص در ساحات اساسى بازگشت با آنها كمك مى شود.
- سيستم موثر امادگى و مبارزه با حوادث ايجاد مى گردد.

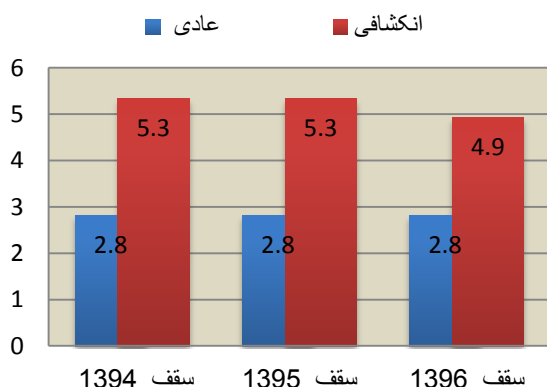


**تمويل سكتور:** سكتور مصئونيت اجتماعى مبلغ 3.729 ميليارد افغانى (1 درصد بودجه حكومت) را براى سال 1393 دريافت مى كند. پيش بينى مى گردد كه سقف بودجه سكتور زراعت و انكشاف در سال 1394 بالغ به 3.758 ميليارد افغانى باشد. از جمله اين مبلغ 2.512 ميليارد افغانى سقف بودجه عادى بوده و 1.245 ميليارد افغانى سقف بودجه انكشافى مى باشد. سقف هاى بودجوى براى سال هاى 1395 و 1396 بالترتيب 3.802 ميليارد افغانى و 2.886 ميليارد افغانى پيش بينى شده اند.

جدول 7.4: سکتور مصنویت اجتماعی					
ارقام به 000 افغانی	1392	1393	1394	1395	1396
	بودجه	بودجه	پیش بینی	پیش بینی	پیش بینی
مجموع سکتور: مصنویت اجتماعی	3,435,410.00	3,729,307.05	3,758,553.00	3,802,556.73	2,886,068.34
وزارت امور سرحدات و قبایل	599,471.00	562,742.97	499,519.00	506,937.20	515,097.22
وزارت کار و امور اجتماعی	2,100,480.00	2,382,511.56	2,650,161.00	2,622,946.53	1,691,918.12
وزارت عدت مهاجرین	246,153.00	331,754.61	209,143.00	209,143.00	209,143.00
وزارت امور زنان	226,085.00	235,978.02	216,004.00	218,904.00	222,094.00
اداره مبارزه با حوادث	163,820.00	125,938.76	124,484.00	127,384.00	130,574.00
ریاست کوچی ها	99,401.00	90,381.14	59,242.00	117,242.00	117,242.00

## 6.2.8. اقتصاد

**دورنمای میان مدت سکتور:** هدف حکومت در این سکتور عبارت از ایجاد یک سیستم سالم مدیریت اقتصادی که برای ارایه خدمات اساسی با کیفیت عالی برای افغانها مبرم و حیاتی شمرده می شود، و ایجاد یک محیط توانمند برای رشد سکتور خصوصی، کاهش فقر، اقتصاد پایدار با درنظر داشت بازار آزاد، میباشد.



**تمویل سکتور:** سکتور اقتصاد مبلغ 9.743 میلیارد افغانی (2 درصد بودجه حکومت) را برای سال 1393 دریافت می کند. پیش بینی می گردد که سقف بودجه سکتور اقتصاد در سال 1394 بالغ به 8.157 میلیارد افغانی باشد. از جمله این مبلغ 2.814 میلیارد افغانی سقف بودجه عادی بوده و 5.343 میلیارد افغانی سقف بودجه انکشافی می باشد. سقف های بودجی برای سال های 1395 و 1396 بالترتیب 8.151 میلیارد افغانی و 7.742 میلیارد افغانی پیش بینی شده اند.

جدول 7.4: سکتور اقتصاد					
ارقام به 000 افغانی	1392	1393	1394	1395	1396
	بودجه	بودجه	پیش بینی	پیش بینی	پیش بینی
مجموع سکتور: اقتصاد	9,116,643.00	9,743,822.90	8,157,561.15	8,151,935.33	7,742,102.21
وزارت مالیه	6,280,609.00	6,421,591.45	6,289,047.62	6,517,327.68	6,531,954.97
وزارت تجارت و صنایع	795,454.00	754,392.90	427,700.00	431,470.00	390,000.00
وزارت اقتصاد	657,207.00	608,897.97	470,700.00	475,754.24	480,858.24
اداره کنترول و تقنیش	526,838.00	720,976.50	494,702.82	189,871.30	110,660.00
اداره مرکزی احصائیه	295,032.00	433,440.50	218,935.71	389,497.12	142,500.00
( انسا) اداره مستقل ملی ستندرد افغانستان	246,590.00	226,383.00	82,475.00	84,215.00	86,129.00
اداره حمایت از سرمایه گذاری خصوصی	52,000.00	532,321.22	174,000.00	63,800.00	-
اداره ایجاد سهولت برای حمایت منابع تمویلی کوچک	262,913.00	45,819.37	-	-	-

## 7. بودجه سازی پاسخگو به جندر

برنامه های بودجه سازی پاسخگو به جندر یک شیوه ارزیابی از تأثیرات عواید و مصارف حکومت روی زنان و مردان، دختران و پسران را فراهم می کند. این برنامه ها به اسم های مختلف شناخته می شود، طور مثال به عنوان بودجه زنان، بودجه حساس در برابر جندر، بودجه جندر و تحلیل بکاربرده شده ی بودجه جندر نیز یاد گردیده اند.

بودجه سازی پاسخگو به جندر می تواند در بهبود حکومتداری اقتصادی و مدیریت امور مالی ممد واقع شود. این بودجه می تواند در مورد اینکه آیا نیازمندیهای گروه های مختلف زنان و مردان، دختران و پسران را مدنظر گرفته است، به حکومت نظریات و پیشنهادات را فراهم کند. بودجه سازی پاسخگو به جندر می تواند برای آنچه افرادی که خارج از حکومت هستند، جهت تشویق شفافیت، پاسخگو بودن و مشارکت مورد استفاده قرار گیرد.

آنها باید اطلاعاتی که برای دفاع و حمایت مورد استفاده قرار گیرد را نیز فراهم نمایند. برای آنچه کسانی که در خارج و داخل حکومت هستند، بودجه پاسخگو به جندر اطلاعاتی را که اجازه اتخاذ تصمیم بهتر را روی چگونگی تجدید پالیسی ها و اولویت ها – و همراه با منابع مورد نیاز – جهت حصول هدف مساوات جندر می دهد، فراهم می کند. هدف از بودجه سازی پاسخگو به جندر تقسیم 50-50 پول حکومت بین مردان و پسران در یک سو، و زنان و دختران در سوی دیگر نمی باشد. تقسیم ساده 50-50 شاید مساوی به نظر برسد، اما در اکثر موارد مساوی و منصفانه نمی باشد. بودجه سازی پاسخگو به جندر، بودجه کلی حکومت را از دیدگاه جندر می بیند تا بررسی کند که چگونه میتواند به نیازمندیهای مختلف زنان و مردان، دختران و پسران و سایر گروه های مختلف زنان و مردان، دختران و پسران رسیدگی کند. طور مثال: در ساحه صحت، زنان و مردان در ارتباط به مرض انفولنزا و ملاریا نیازمندی های مشابه را دارا می باشند. اما زنان در ارتباط به صحت باروری نیازمندی های بیشتری نسبت به مردان را دارا می باشند.

اما، برنامه های بودجه سازی پاسخگو به جندر در جستجوی ایجاد بودجه جداگانه جهت رسیدگی به نگرانی های زنان و یا جندر نمی باشد. تخصیصات ویژه برای زنان و جندر در بعضی موارد برای رسیدگی به نیازمندی های خاص مفید واقع می گردد، اما در صورتیکه متباقی بودجه جهت امتیاز دادن برخی شهروندان بالاتر از سایر افراد ادامه یابد، از آنها استفاده محدودی صورت می گیرد. هدف از بودجه سازی پاسخگو به جندر کسب اطمینان از این مساله است که بودجه حکومت به یک شیوه عادلانه طوریکه میرم ترین نیازمندیهای افراد و گروه ها را بر آورده ساخته بتواند، تخصیص داده می شود. هدف دیگر این بودجه اینست که زمانیکه منابع کمیاب می باشند، منابع موجود را برای کمک به آنچه کسانی که کمترین توانایی را به فراهم نمودن برای خودشان دارند، مورد استفاده قرار دهد.

حکومت افغانستان مساوات جندر و توانمند سازی زنان را منحيث یک طرح مشترک در تمام پالیسی ها و پلان های خود مدنظر می گیرد. یکی از تعهدات عمده حکومت مدغم سازی مفهوم نگرانی های مساوات جندر در تمام برنامه ها، پالیسی ها و بودجه می باشد.

اهمیت تساوی حقوق زن و مرد در انکشاف موثر در اسناد پالیسی ملی: استراتژی انکشاف ملی (ANDS)، قانون اساسی و پلان کاری ملی افغانستان برای زنان (NAPWA) قابل دید است. برنامه هایی که تساوی جندر را بهبود می بخشد سرانجام به انکشاف اقتصادی نیز کمک می کند.

این با تصویب اعلامیه اهداف هزار ساله، که هدف آن "بهبود تساوی جندر و توانمندسازی زنان منحيث راه های موثر جهت مبارزه با فقر، گرسنگی و امراض و انکشاف با ثبات" می باشد به رسمیت شناخته شده است.

### ابتکارات بودجه سازی پاسخگو به جندر:

- بودجه جداگانه برای زنان و یا مردان را پیشنهاد نه می کند؛
- روی آگاهی های جندر و مسیر دهی آن به تمام بخش های بودجه سازی در تمام سطوح تمرکز می کند؛
- اشتراک فعال زنان، مراجع ذیدخل و سایر شهروندان محروم از اشتراک در تصمیم گیری های عامه را بهبود می بخشد؛
- استفاده موثر از منابع جهت رسیدن به تساوی جندر و شفافیت را ترویج میکند؛

### فواید تحلیل بودجه پاسخگو به جندر برای حکومت ها:

- با حصول اطمینان از استفاده نیازمندان از مصارف انجام شده؛ موثریت و کارایی را بهبود می بخشد؛
- برای گزارش پیشرفت کار در عرصه تعهدات دولت برای تحکیم دیموکراسی، انگشاف متوازن اقتصادی و تامین حقوق زنان و تساوی، مورد استفاده قرار گرفته میتواند.
- این تحلیل جهت بهبود شفافیت و حسابدگی و کمک برای تطبیق موثر پالیسی ها مورد استفاده قرار گرفته میتواند؛
- از این تحلیل میتوان در پیگیری بودجه و به همین ترتیب کاهش فساد استفاده گردد؛
- این تحلیل، برای دولت زمینه کار با جامعه مدنی جهت افزایش موثریت انگشافی، حکومنداری دیموکراتیک و شفافیت را مساعد می سازد.
- این تحلیل میتواند برای گزارشدهی از پیشرفت های دولت در عرصه تعهدات ملی و بین المللی جندر، پیشنهادات و پلان های کاری ( طور مثال: پولیس ملی جندر و کنوانسیون رفع تمام اشکال تبعیض علیه زنان((CEDAW))، مورد استفاده قرار گیرد .

### مراحل پنج گانه تحلیل بودجه سازی پاسخگو به جندر:

1. تحلیل وضعیت زنان، مردان، دختران و پسران؛
2. بررسی پاسخگویی پالیسی ها؛ به جندر
3. بررسی تخصیصات بودجه؛
4. نظارت مصارف و عرضه خدمات؛
5. بررسی پیامدها

ضمیمه : سقف های بودجوی سال مالی 1394-1396

سکتور / وزارت	بودجه	پیشنهادهات	پیشنهادهات	پیشنهادهات
	1393	1394	1395	1396
	افغانی '000	افغانی '000	افغانی '000	افغانی '000
<b>سکتور امنیت</b>	<b>189,039,475</b>	<b>247,868,787</b>	<b>252,795,295</b>	<b>258,338,963</b>
<b>وزارت امور داخله</b>	<b>67,024,917</b>	<b>64,764,092</b>	<b>65,206,395</b>	<b>65,171,028</b>
<b>بودجه عادی</b>	<b>62,237,516</b>	<b>64,390,829</b>	<b>64,818,621</b>	<b>65,171,028</b>
کود 21	40,324,688	42,352,200	42,638,700	42,925,250
تمويل از عوايد داخلي	7,530,000	9,257,700	9,544,200	9,830,750
تمويل از كمك هاي خارجي	32,794,687	33,094,500	33,094,500	33,094,500
کود 22	19,957,754	20,023,555	20,124,847	20,190,704
تمويل از عوايد داخلي	1,940,000	2,005,800	2,107,147	2,172,949
تمويل از كمك هاي خارجي	18,017,755	18,017,755	18,017,700	18,017,755
کود 25	1,955,074	2,015,074	2,055,074	2,055,074
تمويل از عوايد داخلي	60,000	60,000	100,000	100,000
تمويل از كمك هاي خارجي	1,895,074	1,955,074	1,955,074	1,955,074
<b>بودجه انكشافی</b>	<b>4,787,402</b>	<b>373,263</b>	<b>387,774</b>	-
اختياري	543,561	180,491	198,540	-
غير اختياري	4,243,841	192,773	189,235	-
<b>وزارت دفاع ملی</b>	<b>101,675,966</b>	<b>167,593,388</b>	<b>172,057,293</b>	<b>177,617,989</b>
<b>بودجه عادی</b>	<b>98,570,542</b>	<b>99,076,418</b>	<b>99,557,293</b>	<b>99,939,418</b>
کود 21	49,816,569	50,172,445	50,528,320	50,884,195
تمويل از عوايد داخلي	12,000,000	12,355,876	12,711,751	13,067,626
تمويل از كمك هاي خارجي	37,816,569	37,816,569	37,816,569	37,816,569
کود 22	42,758,973	42,758,973	42,783,973	42,810,223
تمويل از عوايد داخلي	500,000	500,000	525,000	551,250
تمويل از كمك هاي خارجي	42,258,973	42,258,973	42,258,973	42,258,973
کود 25	5,995,000	6,145,000	6,245,000	6,245,000
تمويل از عوايد داخلي	-	150,000	250,000	250,000
تمويل از كمك هاي خارجي	5,995,000	5,995,000	5,995,000	5,995,000
<b>بودجه انكشافی</b>	<b>3,105,424</b>	<b>68,516,970</b>	<b>72,500,000</b>	<b>77,678,571</b>
اختياري	5,600	-	-	-
غير اختياري	3,099,824	68,516,970	72,500,000	77,678,571
<b>وزارت امور خارجه</b>	<b>4,446,686</b>	<b>3,316,000</b>	<b>3,327,600</b>	<b>3,340,360</b>
<b>بودجه عادی</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>3,200,000</b>
کود 21	1,978,000	1,978,000	1,978,000	1,978,000
کود 22	1,200,000	1,200,000	1,200,000	1,200,000
کود 25	22,000	22,000	22,000	22,000
<b>بودجه انكشافی</b>	<b>1,246,686</b>	<b>116,000</b>	<b>127,600</b>	<b>140,360</b>
اختياري	535,262	116,000	127,600	140,360
غير اختياري	711,424	-	-	-
<b>شورای امنیت ملی</b>	<b>88,482</b>	<b>88,482</b>	<b>88,482</b>	<b>88,482</b>
<b>بودجه عادی</b>	<b>88,482</b>	<b>88,482</b>	<b>88,482</b>	<b>88,482</b>
کود 21	43,173	43,173	43,173	43,173
کود 22	40,310	40,310	40,310	40,310
کود 25	5,000	5,000	5,000	5,000
<b>بودجه انكشافی</b>	-	-	-	-
اختياري	-	-	-	-
غير اختياري	-	-	-	-



سکتور / وزارت	بودجه			
	پیشنهادات	پیشنهادات	پیشنهادات	پیشنهادات
	1396 افغانی '000	1395 افغانی '000	1394 افغانی '000	1393 افغانی '000
<b>ریاست عمومی امنیت ملی</b>	<b>11,141,554</b>	<b>11,139,165</b>	<b>11,133,365</b>	<b>11,219,510</b>
بودجه عادی	<b>11,071,374</b>	<b>11,071,374</b>	<b>11,071,374</b>	<b>11,071,374</b>
کود 21	9,256,374	9,256,374	9,256,374	9,256,374
کود 22	1,800,000	1,800,000	1,800,000	1,800,000
کود 25	15,000	15,000	15,000	15,000
<b>بودجه انکشافی</b>	<b>70,180</b>	<b>67,791</b>	<b>61,991</b>	<b>148,136</b>
اختیاری	70,180	63,800	58,000	146,640
غیر اختیاری	-	3,991	3,991	1,495
<b>ریاست محافظت رئیس جمهور</b>	<b>979,549</b>	<b>976,359</b>	<b>973,459</b>	<b>1,083,914</b>
بودجه عادی	<b>944,459</b>	<b>944,459</b>	<b>944,459</b>	<b>944,459</b>
کود 21	819,459	819,459	819,459	819,459
کود 22	120,000	120,000	120,000	120,000
کود 25	5,000	5,000	5,000	5,000
<b>بودجه انکشافی</b>	<b>35,090</b>	<b>31,900</b>	<b>29,000</b>	<b>139,454</b>
اختیاری	35,090	31,900	29,000	139,454
غیر اختیاری	-	-	-	-
<b>سکتور حکومتداری ، حاکمیت قانون و حقوق بشر</b>	<b>14,233,810</b>	<b>14,703,807</b>	<b>14,855,037</b>	<b>17,899,929</b>
<b>اداره عالی مبارزه علیه فساد اداری</b>	<b>156,720</b>	<b>156,720</b>	<b>185,720</b>	<b>307,920</b>
بودجه عادی	<b>156,720</b>	<b>156,720</b>	<b>156,720</b>	<b>156,720</b>
کود 21	106,713	106,713	106,713	106,713
کود 22	43,007	43,007	43,007	43,007
کود 25	7,000	7,000	7,000	7,000
<b>بودجه انکشافی</b>	-	-	<b>29,000</b>	<b>151,200</b>
اختیاری	-	-	29,000	151,200
غیر اختیاری	-	-	-	-
<b>دفتر ریاست دولت</b>	<b>1,923,829</b>	<b>1,911,069</b>	<b>1,899,469</b>	<b>2,097,558</b>
بودجه عادی	<b>1,783,469</b>	<b>1,783,469</b>	<b>1,783,469</b>	<b>1,783,469</b>
کود 21	1,188,469	1,188,469	1,188,469	1,188,469
کود 22	545,000	545,000	545,000	545,000
کود 25	50,000	50,000	50,000	50,000
<b>بودجه انکشافی</b>	<b>140,360</b>	<b>127,600</b>	<b>116,000</b>	<b>314,089</b>
اختیاری	140,360	127,600	116,000	314,089
غیر اختیاری	-	-	-	-
<b>بستره محکمه</b>	<b>3,112,415</b>	<b>3,102,845</b>	<b>3,094,145</b>	<b>3,321,654</b>
بودجه عادی	<b>3,000,934</b>	<b>3,000,934</b>	<b>3,000,934</b>	<b>3,000,934</b>
کود 21	2,780,000	2,780,000	2,780,000	2,780,000
کود 22	210,934	210,934	210,934	210,934
کود 25	10,000	10,000	10,000	10,000
<b>بودجه انکشافی</b>	<b>111,481</b>	<b>101,911</b>	<b>93,211</b>	<b>320,720</b>
اختیاری	105,270	95,700	87,000	37,480
غیر اختیاری	6,211	6,211	6,211	283,239
<b>ولسی جرگه</b>	<b>518,838</b>	<b>518,838</b>	<b>518,838</b>	<b>560,509</b>
بودجه عادی	<b>518,838</b>	<b>518,838</b>	<b>518,838</b>	<b>518,838</b>
کود 21	438,348	438,348	438,348	438,348
کود 22	65,490	65,490	65,490	65,490
کود 25	15,000	15,000	15,000	15,000
<b>بودجه انکشافی</b>	-	-	-	<b>41,671</b>
اختیاری	-	-	-	40,861
غیر اختیاری	-	-	-	809

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
1,252,007	1,252,007	1,252,007	1,321,920	مشرانو جرگه
1,252,007	1,252,007	1,252,007	1,252,007	بودجه عادی
1,100,507	1,100,507	1,100,507	1,100,507	کود 21
142,500	142,500	142,500	142,500	کود 22
9,000	9,000	9,000	9,000	کود 25
-	-	-	69,913	بودجه انکشافی
-	-	-	69,913	اختیاری
-	-	-	-	غیر اختیاری
692,465	1,102,108	1,094,568	1,100,392	وزارت عدلیه
601,231	601,231	601,231	601,231	بودجه عادی
446,231	446,231	446,231	446,231	کود 21
150,000	150,000	150,000	150,000	کود 22
5,000	5,000	5,000	5,000	کود 25
91,234	500,877	493,337	499,161	بودجه انکشافی
91,234	82,940	75,400	167,625	اختیاری
-	417,937	417,937	331,536	غیر اختیاری
750,000	750,000	808,000	939,154	ریاست عمومی اداره امور
750,000	750,000	750,000	750,000	بودجه عادی
434,739	434,739	434,739	434,739	کود 21
310,261	310,261	310,261	310,261	کود 22
5,000	5,000	5,000	5,000	کود 25
-	-	58,000	189,154	بودجه انکشافی
-	-	58,000	189,154	اختیاری
-	-	-	-	غیر اختیاری
149,429	143,049	137,249	117,022	وزارت دولت در امور پارلمانی
79,249	79,249	79,249	79,249	بودجه عادی
52,674	52,674	52,674	52,674	کود 21
26,575	26,575	26,575	26,575	کود 22
-	-	-	-	کود 25
70,180	63,800	58,000	37,773	بودجه انکشافی
70,180	63,800	58,000	37,773	اختیاری
-	-	-	-	غیر اختیاری
1,000,394	981,254	963,854	1,093,778	وزارت حج و اوقاف
789,854	789,854	789,854	789,854	بودجه عادی
601,362	601,362	601,362	601,362	کود 21
185,992	185,992	185,992	185,992	کود 22
2,500	2,500	2,500	2,500	کود 25
210,540	191,400	174,000	303,924	بودجه انکشافی
210,540	191,400	174,000	303,924	اختیاری
-	-	-	-	غیر اختیاری
1,255,133	1,246,839	1,239,299	1,430,303	لوی څارنوالی
1,163,899	1,163,899	1,163,899	1,163,899	بودجه عادی
1,015,669	1,015,669	1,015,669	1,015,669	کود 21
143,230	143,230	143,230	143,230	کود 22
5,000	5,000	5,000	5,000	کود 25
91,234	82,940	75,400	266,404	بودجه انکشافی
91,234	82,940	75,400	77,744	اختیاری
-	-	-	188,659	غیر اختیاری

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
153,463	153,463	182,463	228,885	کمیسیون مستقل انتخابات
153,463	153,463	153,463	153,463	بودجه عادی
108,852	108,852	108,852	108,852	کود 21
43,611	43,611	43,611	43,611	کود 22
1,000	1,000	1,000	1,000	کود 25
-	-	29,000	75,422	بودجه انکشافی
-	-	29,000	13,822	اختیاری
-	-	-	61,600	غیر اختیاری
100,000	100,000	100,000	100,000	کمیسیون شکایات انتخاباتی
100,000	100,000	100,000	100,000	بودجه عادی
75,000	75,000	75,000	75,000	کود 21
20,000	20,000	20,000	20,000	کود 22
5,000	5,000	5,000	5,000	کود 25
-	-	-	-	بودجه انکشافی
-	-	-	-	اختیاری
-	-	-	-	غیر اختیاری
626,168	626,168	701,568	706,231	کمیسیون اصلاحات اداری
336,168	336,168	336,168	336,168	بودجه عادی
220,568	220,568	220,568	220,568	کود 21
112,600	112,600	112,600	112,600	کود 22
3,000	3,000	3,000	3,000	کود 25
290,000	290,000	365,400	370,063	بودجه انکشافی
-	-	75,400	94,919	اختیاری
290,000	290,000	290,000	275,144	غیر اختیاری
2,431,680	2,548,179	2,537,588	4,410,118	ارگانهای محلی دولتی
2,431,680	2,431,680	2,431,680	2,431,680	بودجه عادی
1,336,945	1,336,945	1,336,945	1,336,945	کود 21
834,735	834,735	834,735	834,735	کود 22
260,000	260,000	260,000	260,000	کود 25
-	116,499	105,908	1,978,438	بودجه انکشافی
-	116,499	105,908	1,708,104	اختیاری
-	-	-	270,334	غیر اختیاری
67,269	67,269	67,269	67,269	کمیسیون مستقل نظارت بر تطبیق قانون اساسی
67,269	67,269	67,269	67,269	بودجه عادی
38,412	38,412	38,412	38,412	کود 21
28,857	28,857	28,857	28,857	کود 22
-	-	-	-	کود 25
-	-	-	-	بودجه انکشافی
-	-	-	-	اختیاری
-	-	-	-	غیر اختیاری
44,000	44,000	73,000	97,216	کمیسیون مستقل حقوق بشر
44,000	44,000	44,000	44,000	بودجه عادی
39,000	39,000	39,000	39,000	کود 21
5,000	5,000	5,000	5,000	کود 22
-	-	-	-	کود 25
-	-	29,000	53,216	بودجه انکشافی
-	-	29,000	53,216	اختیاری
-	-	-	-	غیر اختیاری

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
19,012,761	33,768,879	53,684,884	55,968,738	سکتور زیر بنا و منابع طبعی
4,847,171	11,340,851	18,255,074	23,570,008	وزارت فواید عامه
529,651	529,651	529,651	529,651	بودجه عادی
446,901	446,901	446,901	446,901	کود 21
78,750	78,750	78,750	78,750	کود 22
4,000	4,000	4,000	4,000	کود 25
4,317,520	10,811,200	17,725,423	23,040,357	بودجه انکشافی
982,520	893,200	812,000	8,718,509	اختیاری
3,335,000	9,918,000	16,913,423	14,321,848	غیراختیاری
348,180	341,800	800,000	2,361,767	وزارت ترانسپورت
278,000	278,000	278,000	278,000	بودجه عادی
178,000	178,000	178,000	178,000	کود 21
95,000	95,000	95,000	95,000	کود 22
5,000	5,000	5,000	5,000	کود 25
70,180	63,800	522,000	2,083,767	بودجه انکشافی
70,180	63,800	58,000	1,758,182	اختیاری
-	-	464,000	325,584	غیراختیاری
1,794,865	1,664,968	1,894,880	366,000	اداره هوانوردی ملکی
366,000	366,000	366,000	366,000	بودجه عادی
228,000	228,000	228,000	228,000	کود 21
130,000	130,000	130,000	130,000	کود 22
8,000	8,000	8,000	8,000	کود 25
1,428,865	1,298,968	1,528,880	-	بودجه انکشافی
1,428,865	1,298,968	1,180,880	-	اختیاری
-	-	348,000	-	غیراختیاری
-	-	174,000	3,495,030	شاروالی کابل
-	-	-	-	بودجه عادی
				کود 21
				کود 22
				کود 25
-	-	174,000	3,495,030	بودجه انکشافی
-	-	174,000	1,298,758	اختیاری
-	-	-	2,196,271	غیراختیاری
282,576	291,160	330,600	795,306	شرکت آبرسانی و کانالیزسیون
-	-	-	-	بودجه عادی
				کود 21
				کود 22
				کود 25
282,576	291,160	330,600	795,306	بودجه انکشافی
224,576	204,160	185,600	448,634	اختیاری
58,000	87,000	145,000	346,672	غیراختیاری
1,824,100	7,594,636	18,197,500	7,266,133	دافغانستان برشنا شرکت
-	-	-	-	بودجه عادی
				کود 21
				کود 22
				کود 25
1,824,100	7,594,636	18,197,500	7,266,133	بودجه انکشافی
-	-	-	234,058	اختیاری
1,824,100	7,594,636	18,197,500	7,032,075	غیراختیاری

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
350,900	319,000	290,000	118,800	بورډ مستقل کابل جدید
-	-	-	-	بودجه عادی
				کود 21
				کود 22
				کود 25
350,900	319,000	290,000	118,800	بودجه انکشافی
350,900	319,000	290,000	118,800	اختیاری
-	-	-	-	غیر اختیاری
2,336,250	2,865,500	3,170,000	2,811,396	وزارت مخابرات و تکنولوژی معلوماتی
473,000	473,000	473,000	473,000	بودجه عادی
365,000	365,000	365,000	365,000	کود 21
100,000	100,000	100,000	100,000	کود 22
8,000	8,000	8,000	8,000	کود 25
1,863,250	2,392,500	2,697,000	2,338,396	بودجه انکشافی
877,250	797,500	725,000	949,819	اختیاری
986,000	1,595,000	1,972,000	1,388,577	غیر اختیاری
3,739,198	4,817,940	6,228,396	10,969,298	وزارت انرژی و آب
530,000	530,000	530,000	530,000	بودجه عادی
400,000	400,000	400,000	400,000	کود 21
127,000	127,000	127,000	127,000	کود 22
3,000	3,000	3,000	3,000	کود 25
3,209,198	4,287,940	5,698,396	10,439,298	بودجه انکشافی
2,336,994	2,124,540	1,931,400	5,694,154	اختیاری
872,204	2,163,400	3,766,996	4,745,144	غیر اختیاری
471,270	505,200	482,000	1,433,498	وزارت امور شهر سازی
250,000	250,000	250,000	250,000	بودجه عادی
170,000	170,000	170,000	170,000	کود 21
70,000	70,000	70,000	70,000	کود 22
10,000	10,000	10,000	10,000	کود 25
221,270	255,200	232,000	1,183,498	بودجه انکشافی
105,270	95,700	87,000	736,540	اختیاری
116,000	159,500	145,000	446,957	غیر اختیاری
2,666,817	3,606,790	3,453,000	2,331,746	وزارت معادن
495,000	495,000	495,000	495,000	بودجه عادی
352,000	352,000	352,000	352,000	کود 21
138,000	138,000	138,000	138,000	کود 22
5,000	5,000	5,000	5,000	کود 25
2,171,817	3,111,790	2,958,000	1,836,746	بودجه انکشافی
280,720	255,200	232,000	436,650	اختیاری
1,891,097	2,856,590	2,726,000	1,400,096	غیر اختیاری
131,954	195,754	189,954	138,010	اداره جیوډیزی و کارتوگرافی
131,954	131,954	131,954	131,954	بودجه عادی
89,572	89,572	89,572	89,572	کود 21
41,257	41,257	41,257	41,257	کود 22
1,125	1,125	1,125	1,125	کود 25
-	63,800	58,000	6,055	بودجه انکشافی
-	63,800	58,000	6,055	اختیاری
-	-	-	-	غیر اختیاری

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
180,000	185,800	180,000	272,268	ریاست مستقل حفظ محیط زیست
180,000	180,000	180,000	180,000	بودجه عادی
125,000	125,000	125,000	125,000	کود 21
52,500	52,500	52,500	52,500	کود 22
2,500	2,500	2,500	2,500	کود 25
-	5,800	-	92,268	بودجه انکشافی
-	5,800	-	92,268	اختیاری
-	-	-	-	غیر اختیاری
39,480	39,480	39,480	39,480	کمسیون عالی انرژی اتومی افغانستان
39,480	39,480	39,480	39,480	بودجه عادی
29,000	29,000	29,000	29,000	کود 21
8,980	8,980	8,980	8,980	کود 22
1,500	1,500	1,500	1,500	کود 25
-	-	-	-	بودجه انکشافی
-	-	-	-	اختیاری
-	-	-	-	غیر اختیاری
37,979,915	37,766,638	44,373,635	54,515,396	سکتور معارف
31,078,396	31,015,814	37,755,747	44,257,790	وزارت معارف
30,390,000	30,390,000	30,390,000	30,390,000	بودجه عادی
28,302,132	28,302,132	28,302,132	28,302,132	کود 21
2,047,868	2,047,868	2,047,868	2,047,868	کود 22
40,000	40,000	40,000	40,000	کود 25
688,396	625,814	7,365,747	13,867,790	بودجه انکشافی
688,396	625,814	568,922	2,446,273	اختیاری
-	0	6,796,825	11,421,517	غیر اختیاری
5,122,880	5,020,800	4,928,000	8,099,002	وزارت تحصیلات عالی
4,000,000	4,000,000	4,000,000	4,000,000	بودجه عادی
2,200,000	2,200,000	2,200,000	2,200,000	کود 21
1,787,500	1,787,500	1,787,500	1,787,500	کود 22
12,500	12,500	12,500	12,500	کود 25
1,122,880	1,020,800	928,000	4,099,002	بودجه انکشافی
1,122,880	1,020,800	928,000	3,694,416	اختیاری
-	-	-	404,587	غیر اختیاری
676,249	656,981	639,465	665,056	وزارت اطلاعات و فرهنگ
464,305	464,305	464,305	464,305	بودجه عادی
350,000	350,000	350,000	350,000	کود 21
110,000	110,000	110,000	110,000	کود 22
4,305	4,305	4,305	4,305	کود 25
211,944	192,676	175,160	200,751	بودجه انکشافی
211,944	192,676	175,160	159,401	اختیاری
-	-	-	41,351	غیر اختیاری
170,563	170,563	174,623	190,939	اکادمی علوم
170,563	170,563	170,563	170,563	بودجه عادی
139,685	139,685	139,685	139,685	کود 21
28,378	28,378	28,378	28,378	کود 22
2,500	2,500	2,500	2,500	کود 25
-	-	4,060	20,376	بودجه انکشافی
-	-	4,060	20,376	اختیاری
-	-	-	-	غیر اختیاری

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
444,761	435,510	427,100	531,754	ریاست عمومی رادیو تلویزیون
343,000	343,000	343,000	343,000	بودجه عادی
198,000	198,000	198,000	198,000	کود 21
140,000	140,000	140,000	140,000	کود 22
5,000	5,000	5,000	5,000	کود 25
101,761	92,510	84,100	188,754	بودجه انکشافی
101,761	92,510	84,100	104,186	اختیاری
-	-	-	84,567	غیراختیاری
329,761	320,510	312,100	592,854	ریاست عمومی تربیت بدنی و سپورت
228,000	228,000	228,000	228,000	بودجه عادی
35,683	35,683	35,683	35,683	کود 21
190,317	190,317	190,317	190,317	کود 22
2,000	2,000	2,000	2,000	کود 25
101,761	92,510	84,100	364,854	بودجه انکشافی
101,761	92,510	84,100	364,854	اختیاری
-	-	-	-	غیراختیاری
157,306	146,460	136,600	94,000	فدراسیون فوتبال افغانستان
38,000	38,000	38,000	38,000	بودجه عادی
5,000	5,000	5,000	5,000	کود 21
32,000	32,000	32,000	32,000	کود 22
1,000	1,000	1,000	1,000	کود 25
119,306	108,460	98,600	56,000	بودجه انکشافی
119,306	108,460	98,600	56,000	اختیاری
-	-	-	-	غیراختیاری
-	-	-	84,000	کرکت بورډ
-	-	-	-	بودجه عادی
				کود 21
				کود 22
				کود 25
-	-	-	84,000	بودجه انکشافی
-	-	-	84,000	اختیاری
-	-	-	-	غیراختیاری
15,553,181	14,970,680	14,419,718	17,186,884	سکتور صحت
15,553,181	14,970,680	14,419,718	17,186,884	وزارت صحت عامه
2,525,231	2,525,231	2,525,231	2,525,231	بودجه عادی
1,714,231	1,714,231	1,714,231	1,714,231	کود 21
776,000	776,000	776,000	776,000	کود 22
35,000	35,000	35,000	35,000	کود 25
13,027,951	12,445,449	11,894,487	14,661,653	بودجه انکشافی
1,057,613	961,466	874,060	3,123,841	اختیاری
11,970,338	11,483,983	11,020,427	11,537,812	غیراختیاری
6,463,132	38,549,001	35,866,370	33,039,653	سکتور زراعت و انکشاف دهات
4,244,700	5,888,710	7,367,710	8,383,437	وزارت زراعت آبیاری و مالداري
1,046,000	1,046,000	1,046,000	1,046,000	بودجه عادی
900,723	900,723	900,723	900,723	کود 21
144,277	144,277	144,277	144,277	کود 22
1,000	1,000	1,000	1,000	کود 25
3,198,700	4,842,710	6,321,710	7,337,437	بودجه انکشافی
1,052,700	957,000	870,000	2,633,806	اختیاری
2,146,000	3,885,710	5,451,710	4,703,632	غیراختیاری




پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
1,107,532	1,100,029	1,093,208	1,064,111	وزارت مبارزه علیه مواد مخدر
155,000	155,000	155,000	155,000	بودجه عادی
100,500	100,500	100,500	100,500	کود 21
54,500	54,500	54,500	54,500	کود 22
-	-	-	-	کود 25
952,532	945,029	938,208	909,111	بودجه انکشافی
82,532	75,029	68,208	35,770	اختیاری
870,000	870,000	870,000	873,341	غیراختیاری
510,000	30,991,262	26,865,452	23,244,885	وزارت احیا و انکشاف دهات
510,000	510,000	510,000	510,000	بودجه عادی
354,416	354,416	354,416	354,416	کود 21
150,584	150,584	150,584	150,584	کود 22
5,000	5,000	5,000	5,000	کود 25
-	30,481,262	26,355,452	22,734,885	بودجه انکشافی
-	539,557	490,506	3,375,542	اختیاری
-	29,941,706	25,864,946	19,359,342	غیراختیاری
600,900	569,000	540,000	347,219	اداره مستقل اراضی افغانستان
250,000	250,000	250,000	250,000	بودجه عادی
166,736	166,736	166,736	166,736	کود 21
78,264	78,264	78,264	78,264	کود 22
5,000	5,000	5,000	5,000	کود 25
350,900	319,000	290,000	97,219	بودجه انکشافی
350,900	319,000	290,000	97,219	اختیاری
-	-	-	-	غیراختیاری
2,886,068	3,802,557	3,758,553	3,729,307	سکتور مصنوعیت اجتماعی
515,097	506,937	499,519	562,743	وزارت امور سرحدات و قبایل
425,337	425,337	425,337	425,337	بودجه عادی
213,557	213,557	213,557	213,557	کود 21
208,780	208,780	208,780	208,780	کود 22
3,000	3,000	3,000	3,000	کود 25
89,760	81,600	74,182	137,406	بودجه انکشافی
89,760	81,600	74,182	137,406	اختیاری
-	-	-	-	غیراختیاری
1,691,918	2,622,947	2,650,161	2,382,512	وزارت کار و امور اجتماعی
1,536,561	1,536,561	1,536,561	1,536,561	بودجه عادی
1,011,513	1,011,513	1,011,513	1,011,513	کود 21
520,048	520,048	520,048	520,048	کود 22
5,000	5,000	5,000	5,000	کود 25
155,357	1,086,386	1,113,600	845,951	بودجه انکشافی
-	76,560	69,600	408,401	اختیاری
155,357	1,009,826	1,044,000	437,550	غیراختیاری
209,143	209,143	209,143	331,755	وزارت عودت مهاجرین
209,143	209,143	209,143	209,143	بودجه عادی
153,701	153,701	153,701	153,701	کود 21
53,942	53,942	53,942	53,942	کود 22
1,500	1,500	1,500	1,500	کود 25
-	-	-	122,612	بودجه انکشافی
-	-	-	64,862	اختیاری
-	-	-	57,749	غیراختیاری

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
222,094	218,904	216,004	235,978	وزارت امور زنان
187,004	187,004	187,004	187,004	بودجه عادی
131,725	131,725	131,725	131,725	کود 21
50,279	50,279	50,279	50,279	کود 22
5,000	5,000	5,000	5,000	کود 25
35,090	31,900	29,000	48,974	بودجه انکشافی
35,090	31,900	29,000	48,974	اختیاری
-	-	-	-	غیراختیاری
130,574	127,384	124,484	125,939	اداره مبارزه با حوادث
95,484	95,484	95,484	95,484	بودجه عادی
51,293	51,293	51,293	51,293	کود 21
43,066	43,066	43,066	43,066	کود 22
1,125	1,125	1,125	1,125	کود 25
35,090	31,900	29,000	30,455	بودجه انکشافی
35,090	31,900	29,000	30,455	اختیاری
-	-	-	-	غیراختیاری
117,242	117,242	59,242	90,381	ریاست کوچی ها
59,242	59,242	59,242	59,242	بودجه عادی
40,513	40,513	40,513	40,513	کود 21
17,229	17,229	17,229	17,229	کود 22
1,500	1,500	1,500	1,500	کود 25
58,000	58,000	-	31,139	بودجه انکشافی
58,000	58,000	-	31,139	اختیاری
-	-	-	-	غیراختیاری
7,742,102	8,151,935	8,157,561	9,743,823	سکتور اقتصاد
6,531,955	6,517,328	6,289,048	6,421,591	وزارت مالیه
1,847,000	1,847,000	1,847,000	1,847,000	بودجه عادی
1,127,000	1,127,000	1,127,000	1,127,000	کود 21
700,000	700,000	700,000	700,000	کود 22
20,000	20,000	20,000	20,000	کود 25
4,684,955	4,670,328	4,442,048	4,574,591	بودجه انکشافی
339,248	308,407	280,370	690,536	اختیاری
4,345,707	4,361,920	4,161,677	3,884,056	غیراختیاری
390,000	431,470	427,700	754,393	وزارت تجارت و صنایع
390,000	390,000	390,000	390,000	بودجه عادی
220,000	220,000	220,000	220,000	کود 21
160,000	160,000	160,000	160,000	کود 22
10,000	10,000	10,000	10,000	کود 25
-	41,470	37,700	364,393	بودجه انکشافی
-	41,470	37,700	122,646	اختیاری
-	-	-	241,747	غیراختیاری
480,858	475,754	470,700	608,898	وزارت اقتصاد
259,000	259,000	259,000	259,000	بودجه عادی
177,317	177,317	177,317	177,317	کود 21
71,683	71,683	71,683	71,683	کود 22
10,000	10,000	10,000	10,000	کود 25
221,858	216,754	211,700	349,898	بودجه انکشافی
56,144	51,040	46,400	186,311	اختیاری
165,714	165,714	165,300	163,587	غیراختیاری

پیشنهادهای 1396 افغانی '000	پیشنهادهای 1395 افغانی '000	پیشنهادهای 1394 افغانی '000	بودجه 1393 افغانی '000	سکتور / وزارت
110,660	189,871	494,703	720,977	اداره کنترل و تفتیش
110,660	110,660	110,660	110,660	بودجه عادی
72,910	72,910	72,910	72,910	کود 21
34,000	34,000	34,000	34,000	کود 22
3,750	3,750	3,750	3,750	کود 25
-	79,211	384,043	610,317	بودجه انکشافی
-	19,140	17,400	55,337	اختیاری
-	60,071	366,643	554,979	غیراختیاری
142,500	389,497	218,936	433,440	اداره مرکزی احصائیه
142,500	142,500	142,500	142,500	بودجه عادی
111,000	111,000	111,000	111,000	کود 21
30,000	30,000	30,000	30,000	کود 22
1,500	1,500	1,500	1,500	کود 25
-	246,997	76,436	290,940	بودجه انکشافی
-	19,140	17,400	3,915	اختیاری
-	227,857	59,036	287,026	غیراختیاری
86,129	84,215	82,475	226,383	اداره مستقل ملی ستندرد افغانستان ( انسا )
65,075	65,075	65,075	65,075	بودجه عادی
36,775	36,775	36,775	36,775	کود 21
25,300	25,300	25,300	25,300	کود 22
3,000	3,000	3,000	3,000	کود 25
21,054	19,140	17,400	161,308	بودجه انکشافی
21,054	19,140	17,400	161,308	اختیاری
-	-	-	-	غیراختیاری
-	63,800	174,000	532,321	اداره حمایت از سرمایه گذاری خصوصی
-	-	-	-	بودجه عادی
				کود 21
				کود 22
				کود 25
-	63,800	174,000	532,321	بودجه انکشافی
-	63,800	58,000	476,321	اختیاری
-	-	116,000	56,000	غیراختیاری
-	-	-	45,819	اداره ایجاد سهولت برای حمایه منابع تمویلی کوچک در افغانستان
-	-	-	-	بودجه عادی
				کود 21
				کود 22
				کود 25
-	-	-	45,819	بودجه انکشافی
-	-	-	-	اختیاری
-	-	-	45,819	غیراختیاری
362,209,932	404,508,793	422,984,544	381,123,206	مجموع سکتور ها
40,573,262	39,234,410	37,572,607	38,911,334	کود های احتیاطی (عادی)
			8,344,000	کود های احتیاطی (انکشافی)
402,783,194	443,743,203	460,557,151	428,378,540	مجموع کل

پیشنهادات	پیشنهادات	پیشنهادات	بودجه	سکتور / وزارت
1396	1395	1394	1393	
افغانی '000	افغانی '000	افغانی '000	افغانی '000	
				جزئیات
282,936,994	280,863,611	278,293,140	280,472,679	بودجه عادی
156,087,823	155,445,398	154,803,023	152,419,635	21
77,324,530	77,232,423	77,106,131	77,040,330	22
8,951,379	8,951,379	8,811,379	8,601,379	25
40,573,262	39,234,410	37,572,607	38,911,334	وجه احتیاطی
119,846,200	162,879,593	182,264,011	147,905,861	بودجه انکشافی
13,135,901	13,091,306	12,241,647	43,736,066	اختیاری
106,710,300	149,788,287	170,022,364	95,825,795	غیر اختیاری
-	-	-	8,344,000	وجه احتیاط
402,783,194	443,743,203	460,557,151	428,378,540	مجموع بودجه



# HANDOUT 3.13: GENDER EQUALITY COSTING EXERCISE

## *What is it?*

Costing is the monetary evaluation of resources and financial and non-financial inputs that must be invested in order to implement a public policy aimed at achieving gender equality. The exercise also involves a technical and political process that aims to influence the public planning and budgeting processes that can help to close gender inequality gaps.<sup>1</sup>

Costing exercises help in the identification of priorities, definition of interventions, and holding people and institutions accountable for their implementation. They make programs and policies viable and promote their incorporation in public planning and budget systems. Costing exercises look at the real need versus effectively assigned resources, and seek to identify possible alternatives to cover these needs (for example, redistribution of expenses, the generation of income, or search for external resources).<sup>2</sup>

## *How do we do it?*

There are different approaches to costing exercises, all of which complement each other:<sup>3</sup>

Approach	Objective	Purpose
Impact Costing	To measure socio-economic impacts of a specific intervention or problem	- To show negative effects of intervening or not intervening - To justify the benefits of a specific investment
Interventions Costing	To estimate financial resources to carry out an intervention (good or service, or the achievement of a development goal)	- To know how much is needed - To identify possible financial resources
Costing as a tool for the inclusion in public planning and budget processes	To incorporate the financial resources needed to carry out an intervention in the planning and budgeting process	- To know the budgeting process in which the cost intervention must be included

There are also several different methodological approaches, including:<sup>4</sup>

### 1. Costing estimations based on the Incremental Capital Output Ratio (ICOR)

- Calculation of the rate of economic growth needed to reduce income poverty and define the amount of resources that must be invested to achieve its growth

<sup>1</sup> Raquel Coello-Cremades, "Conceptual Framework for Costing Exercises," Presentation at Glocal Seminar on Costing Experiences and Methodologies for Gender Equality, Santa Cruz de la Sierra, Bolivia, 10-12 September 2013, <http://www.slideshare.net/Gobernabilidad/1-presentacin-raquel-coello-marco-conceptual-eng>.

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

## 2. Estimations based on economic elasticity inputs-results

- Allows the estimating of the level of aggregated investment required to achieve a development goal
- Involves the establishing of a “productive function” of a specific goal. This means the construction of a model that includes the inputs required to achieve this goal as variables and the elasticity parameters.

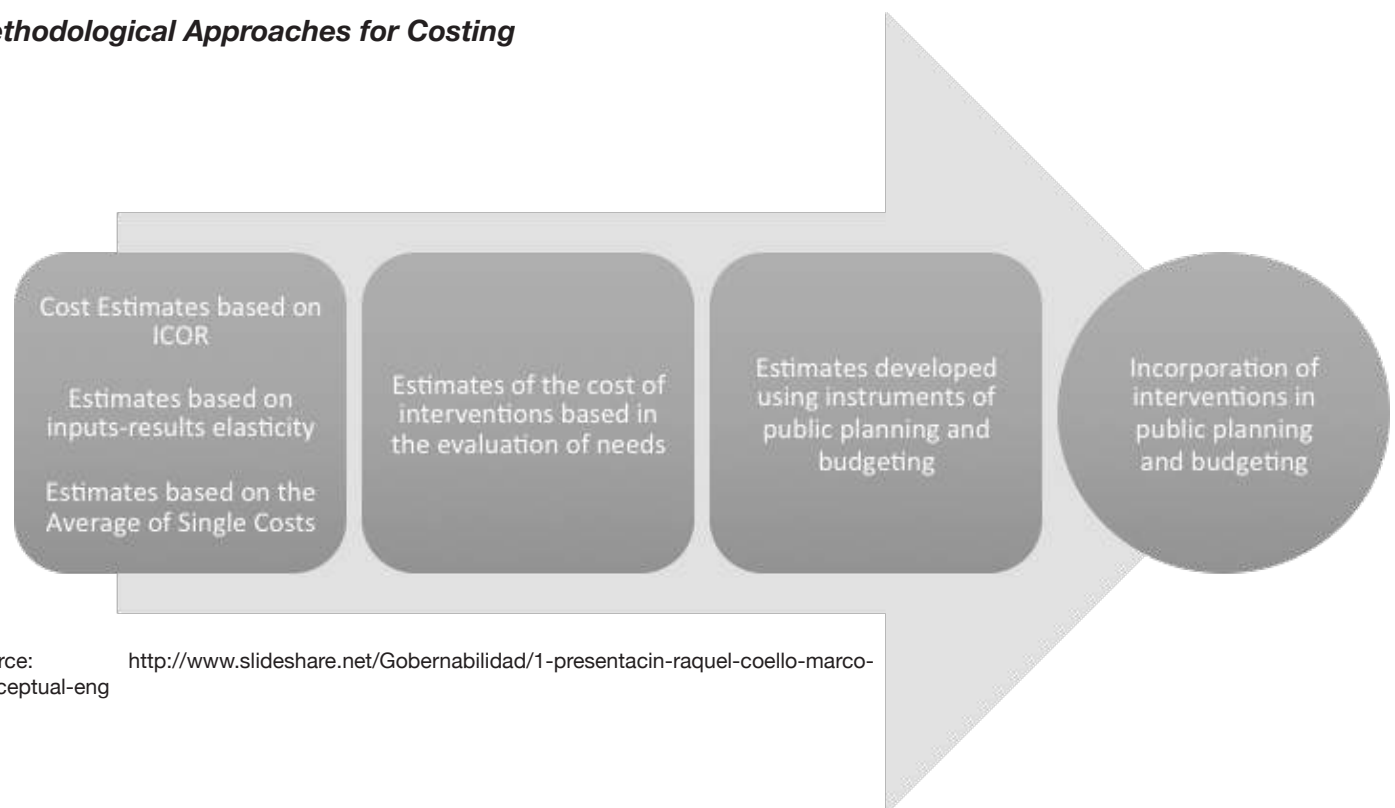
## 3. Estimations based on the average of single costs

- Calculating the investment needs required to close the gap in access to or provision of public services in consideration of current expenses

## 4. Estimations of the cost of interventions based on the evaluation of needs

- Allows the calculation of the cost of carrying out certain interventions needed to reach the costing objective based on an evaluation of needs of the population regarding these interventions.
- These estimates provide detailed information on the resources necessary in terms of financing, infrastructure, and human resources.
- These estimates are useful in the planning and budgeting processes.

### ***Methodological Approaches for Costing***



Source: <http://www.slideshare.net/Gobernabilidad/1-presentacin-raquel-coello-marco-conceptual-eng>

## 5. Estimations developed using instruments of public planning and budgeting

- Calculates the costs through the definition of records of expenses associated with programmatic categories used in public planning and budgeting systems in each country.
- This makes it easier to directly incorporate interventions in annual operations plans and budgets of public institutions.

### ***What support/materials might be needed?***

This list does not cover every single support/material that may be required to conduct a gender equality costing exercise, but is meant to raise some important needs to consider when planning to conduct a gender equality costing exercises:

Financial resources/ materials	<ul style="list-style-type: none"><li>• Salaries and time of staff to conduct the costing exercise</li><li>• Possibly funding for a consultant/external firm to assist in conducting the costing exercise</li></ul>
Human resources	<ul style="list-style-type: none"><li>• Staff to carry out the costing exercise</li><li>• Coordination from ministries involved in implementing the policy</li></ul>
Capacities	<ul style="list-style-type: none"><li>• Experienced policy analysts</li><li>• Experienced finance analysts</li><li>• Knowledge of the ministries, sectors, programs, policies, strategies, etc.</li><li>• Understanding of the situation of men, women, boys, girls, etc.</li><li>• Understanding of outputs and long- and short-term impacts</li></ul>
Data	<ul style="list-style-type: none"><li>• Basic demographic data on beneficiaries (age, gender, region, etc.)</li><li>• Policies, program documents, etc.</li><li>• Basic information on the sector/project/program and its inputs, planned outcomes and objectives</li><li>• Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities</li></ul>

#### **Example: Costs for Promoting Millennium Development Goal 3 in Tajikistan**

In partnership with the UN Millennium Project Secretariat, the Task Force on Education and Gender Equality (MDG3) developed estimates for the financing requirements of the gender-related interventions. Several countries were part of the estimates. The results from Tajikistan, albeit preliminary, are illustrative and are presented here.

The Taskforce needs assessment concluded that the costs of universal primary and expanded secondary education in Tajikistan would on average be roughly \$20 per capita per annum for 2005–15; the costs of setting up a primary health care system (to address child health and maternal health, major infectious diseases, and sexual and reproductive health) would average roughly \$29 per capita annually; and the annual cost of water and sanitation provision would average roughly \$9.50 per capita.

If the additional costs for the seven MDG3 priority areas are taken into account, (such as training and awareness campaigns, interventions to reduce violence against women, and systematic interventions to improve line ministry capacities) this will average approximately \$1.30 per capita annually for 2005–15, with costs peaking at \$2.00 in 2015. Most of these costs will be for programmes aimed at ending violence against women.

In absolute numbers the cost of additional specific interventions to meet Goal 3 in Tajikistan is \$10.56 million each year, totalling \$112 million for 2005–15, or about 0.003 percent of GDP over this period. To put this amount into context, in 2001 debt-servicing payments alone accounted for about 4% of GDP in Tajikistan.

The Tajikistan costing exercise illustrates how at country level this type of effort helps all stakeholders understand the resource requirements for addressing the challenge of gender equality. Equally a consultative process within a country may be critical for identifying appropriate interventions.

Source: "Training Module: Financing Gender Equality Priorities," European Union, UNIFEM, and International Training Centre, 2009, <http://www.focusintl.com/GD124g-%20Gender%20Campus%20Module%203%20-%20Financing%20Gender%20Equality%20Priorities.pdf>.





# HANDOUT 3.14: SOURCES OF GENDER-DISAGGREGATED DATA IN AFGHANISTAN

## **The Asia Foundation,**

The People's Perception Survey, available at <http://afghansurvey.asiafoundation.org> includes perceptions on many issues affecting people's lives and is published annually. Raw data on provincial level are also available on their website.

## **Central Statistics Organization ([www.cso.org.af](http://www.cso.org.af))**

A proper census of the population in Afghanistan was not yet conducted by the organization. The Following publications contain some sex-disaggregated data and some analysis of differences between men and women on many population issues (like health, income, food security, etc.). These are published with a certain regularity (apart the annual Yearbook).

- Statistical Yearbook
- Afghanistan Mortality Survey
- Afghanistan Maternal and Children Mortality Survey
- Afghanistan National Risk and Vulnerability Assessment

## **NGOs and UN Bodies with research publications that include gender aspects in the analysis:**

These are some suggestions on NGOs that mostly produce reports (however others should also consulted):

- Afghanistan Research and Evaluation Unit ([www.areu.org.af](http://www.areu.org.af))
- Afghanistan Public Policy Research Organization ([www.appro.org.af](http://www.appro.org.af))
- Integrity Watch Afghanistan ([www.iwaweb.org](http://www.iwaweb.org))
- Samuel Hall (<http://samuelhall.org/>).
- UN bodies like UNDP, UNHCR (<http://unama.unmissions.org/>)

## **Ministry of Education (<http://moe.gov.af/>)**

Their website includes sex-disaggregated data on education (EMIS database) and reports on education with analysis exploring differences between men and women.

## **News Agencies**

These sometime commission polls where an analysis from a gender perspective can be included. These include: ABC, al Jazeera, etc.



# HANDOUT 3.15: GRB AND GIROA POLICIES AND SECTOR STRATEGIES

The GIROA has made innumerable commitments to gender equality, men, women, girls and boys in the various policies and sector strategies developed since the interim government. However, many of these commitments have gone unmet. Despite the fact that the ANDS and other policies and strategies have expired, these policies serve as a valuable starting point for developing points of entry for GRB in each sector and for developing gender-sensitive indicators.

While addressing issues of gender inequality in policy documents and sector strategies is an important step towards reducing gender inequality, without allocating resources to make these commitments actionable, they are of little use. GRB is an important tool to enable the translation of policy commitments into projects and programs that are adequately resourced to address gender inequality.

Though there are many policies, strategies, legislation, and government documents that outline commitments regarding gender inequality and specific commitments to men, women, girls and boys, we will briefly look at NAPWA, ANDS, and the Afghanistan Millennium Development Goals (MDGs) as examples of government policies and strategies that can be made actionable through applying GRB.

## **NAPWA**

The National Action Plan for the Women of Afghanistan (NAPWA) is a policy framework with a ten-year time-frame from 2007 to 2017. It is meant to outline a coherent and comprehensive strategy for advancing the status of women in Afghanistan for the GIROA. The document outlines commitments in three pillars: (1) Security; (2) Governance, Rule of Law and Human Rights; (3) Economic and Social Development

Vision: Afghanistan will be a peaceful and progressive country where women and men enjoy security, equal rights and opportunities in all aspects of life.

Mission: Actively promote institutions and individuals to be responsible implementers of women's empowerment and gender equality by providing clear focus and direction, coordinated action, and shared commitment to the Government's vision.

Strategies: Elimination of discrimination against women, development of women's human capital, and ensuring their leadership in order to guarantee their full and equal participation in all aspects of life.

## Implementation:

"NAPWA's implementation strategy is anchored on the principle of the Constitution and the Afghanistan Compact that women and men have equal rights and duties. It pursues the I-ANDS principle that the *"promotion of women's advancement is a shared obligation within government and it is a collective responsibility of all sectors, institutions and individuals to include women or/and gender concerns in all aspects of government work – from policies, to budgets, programs, projects, services and activities, including recruitment, training, promotion and*

*allocation of benefits and opportunities.”*

The implementation of the gender strategies in the I-ANDS and other policy instruments on women is facilitated through NAPWA, which supports all ministries in incorporating gender into their respective implementation plans and sets up ministry-wide processes and mechanisms to ensure the participation of both women and men in the mainstreaming of gender. At the macro level, certain processes and mechanisms will be instituted outside of the ANDS to allow a more inclusive and in-depth discussion on women’s situation and women’s empowerment as necessary component of achieving gender equality as outlined in NAPWA and the ANDS.

In all these processes, MOWA will act as a key partner for other ministries - providing leadership and policy advice on gender mainstreaming, coordinating actions, and facilitating the flow of resources to concerned implementers whenever necessary. Government ministries and instrumentalities will be accountable for implementing gender concerns under their respective areas of operation while strategically partnering with NGOs, academia, media, religious groups, business, and the international community, among other stakeholders.

Budgeting will be in accordance with established procedures of the government. Monitoring will be done separately at the inter-ministerial level with a view to mainstreaming its outputs into the monitoring, coordinating, reporting and implementing processes of the Afghanistan Compact and the ANDS.”<sup>1</sup>

#### Example: Commitments, Indicators and Objectives in NAPWA

Goal	Indicators	Objectives
To create an enabling economic and social environment that is conducive to the full development and realization of women’s economic potential	<ul style="list-style-type: none"> <li>• A gender-sensitive legislative and regulatory framework, including inheritance, property, and labor laws</li> <li>• Equitable access of women to skills development programs and vocational training</li> <li>• Progressive increase in the access of women to gainful employment</li> <li>• Progressive increase in the access of women to microfinance and business services</li> </ul>	a) Gender analysis of macroeconomic policies, including trade policies, to make them responsive to women’s particular needs as economic agents; b) Adoption of affirmative action policies in recruitment and allocation of opportunities for skill and vocational trainings and provision of financial and other business services to gradually bring parity in terms of economic opportunities available to women and men; c) Development of gender sensitive socio-economic surveys that pay special attention to sex disaggregated data and unconventional definitions of work in order to enable counting of women’s productive work and non-monetized contributions to the economy; d) Development and strengthening of institutional mechanisms and reform of policies, procedures and laws to create an environment more conducive to women’s economic empowerment; and e) Incorporation of critical gender concerns into the planning, programming, implementation, monitoring and evaluation of all programmes and activities designed to increase women’s access to employment and income generating activities.
The Government aims to ensure women’s emotional, social, and physical wellbeing and to protect their reproductive rights	<ul style="list-style-type: none"> <li>• Reduction from 1,600 to 400 maternal deaths per 100,000 births by 2015</li> <li>• Increased reproductive health services in country health facilities</li> <li>• 30% increase in participation of women in the health sector</li> <li>• At least 90% of women have access to the Basic Package of Health Services</li> </ul>	a) Strengthening the quality and improving women’s access to the Basic Package of Health Services; b) Increased investment in training women health workers including doctors, nurses, and midwives; b) Increased resources for and effective implementation of the National Reproductive Health Strategy, placing particular emphasis on reduction of fertility rates; and c) Enforced policy of mandatory capacity on reproductive health services, family planning and handling of violence against women cases in all health facilities.

Source: National Action Plan for the Women of Afghanistan

<sup>1</sup> “National Action Plan for the Women of Afghanistan,” Ministry of Women’s Affairs, Islamic Republic of Afghanistan, 2008.

## **ANDS**

The Afghanistan National Development Strategy (ANDS) was a five-year policy framework from 2008-2013. The ANDS reflects the government's vision, principles and goals for Afghanistan that builds on its commitment to achieve the Millennium Development Goals by 2020 and the implementation of the Afghanistan Compact benchmarks. The strategy was based on an assessment of current social and economic conditions; outlined intermediate objectives; and identified the actions that should be taken to achieve national goals. The ANDS largely focused on the next five years, but reflects Afghanistan's long-term goals, which included the elimination of poverty through the emergence of a vibrant middle class, an efficient and stable democratic political environment and security throughout the country.

The ANDS recognized that success of the ANDS depends on effective implementation, and identified the National Budget as the central tool for implementing the ANDS. All line ministries were directed to develop or align their programs and projects with the ANDS Sector Strategies; then cost and reprioritize sector program and projects against the medium-term budget ceilings.

### Vision:

- A stable Islamic constitutional democracy at peace with itself and its neighbors, standing with full dignity in the international family.
- A tolerant, united, and pluralistic nation that honors its Islamic heritage and the deep-seeded aspirations toward participation, justice, and equal rights for all.
- A society of hope and prosperity based on a strong, private sector-led market economy, social equity, and environmental sustainability.

### Goals:

1. Security: Achieve nationwide stabilization, strengthen law enforcement, and improve personal security for every Afghan.
2. Governance, Rule of Law and Human Rights: Strengthen democratic processes and institutions, human rights, the rule of law, delivery of public services and government accountability.
3. Economic and Social Development: Reduce poverty, ensure sustainable development through a private-sector-led market economy, improve human development indicators, and make significant progress towards the Millennium Development Goals (MDGs).

There were five crosscutting issues in the ANDS, including Gender. The Gender Equity Cross Cutting Strategy aimed at strengthening the ANDS' overarching vision of lasting peace and sustainable progress in Afghanistan - a peaceful and progressive Afghanistan where women and men enjoy security, equal rights and opportunities in all spheres of life. Specifically, the strategy envisioned that by 2013, a significant number of government instrumentalities would have embraced gender equity and addressed women's development needs and current difficulties in their respective sector areas of operation.

The strategy expected to see measurable improvements in women's status through:

- Reduced literacy
- Higher net enrolment in school at all levels
- Recognition for productive work done in terms of control over income and visibility in statistics
- Equal wages for equal work
- Lower maternal mortality and improved access to health services
- Increasing leadership and participation in all spheres of life
- Greater economic opportunities as well as access to and control over productive assets and income earned
- Adequate access to justice systems that are gender sensitive
- Reduced vulnerability to violence in public and domestic spheres

Goals of the Gender Equality Strategy of ANDS	
Long-term goals	<ul style="list-style-type: none"> <li>Gender equality</li> <li>Women's empowerment</li> <li>Gender equity</li> </ul>
Mid-term goals	<ul style="list-style-type: none"> <li>Eliminate all forms of discrimination against women</li> <li>Build women's capital</li> <li>Strengthen women's leadership and participation in all spheres of life</li> </ul>
Short-term goals	<ul style="list-style-type: none"> <li>Reach the 13 gender-specific benchmarks of the AC/I-ANDS</li> <li>Reach the 5-year priorities of NAPWA</li> <li>Realize the gender commitments mainstreamed in each of the ANDS sectors</li> <li>Develop basic institutional capacities of ministries and government agencies</li> </ul>

#### Example: ANDS Gender Equality Performance Targets

Gender Equity Strategy	Target	Crosscutting Indicators
In line with Afghanistan MDGs, net enrollment in primary school for girls and boys will be at least 60% and 70% respectively	15.5% annual increase for the period 2008 to 2010; 5.9% increase annual increase in girls' enrollment from 2010 onwards	Progressive increase in the net enrollment of girls
Female teachers will be increased by 50%	50% representation of women in the teaching profession at the primary and secondary levels	Progressive increase in the percentage of female teachers at the primary and secondary levels
150,000 men and women will be trained in marketable skills through public and private means	Minimum of 30% representation of women in trainings on marketable skills	Average percentage of women among graduates of trainings of marketable skills

#### Example: ANDS Gender Equality National Action Plan

Objective/Outcomes	Policy Action/Activities	Category	Timeframe
Increased access to rural energy services	Special attention to gender issues in providing energy for rural areas	Development	TBD

#### Example: ANDS Gender Equality Monitoring Matrix

Expected Outcomes	Indicators	Baseline	Targets
Effective Reproductive and Child Health System	Maternal mortality ratio	1600 deaths/100,000 live births (2000)	Reduce by 50% between 2002 and 2013
	Under 5 mortality rate in the country (%)	257 deaths/1000 live births (2000)	Reduce by 50% between 2003 and 2013
	Infant mortality rate (IMR) in the country (%)	165 deaths/1000 live births (2000)	Reduce infant mortality rate by 30% by 2013 from the baseline of 2000

Source: Afghanistan National Development Strategy Issue 5

### Afghanistan Millennium Development Goals (MDGs): Vision 2020

The Millennium Development Goals (MDGs) are a set of goals adopted by all members of the United Nations setting measurable targets for enabling more human beings to enjoy the minimum requirements of a dignified life by 2015. Due to ongoing conflict, when the Millennium Summit was held in 2000, Afghanistan could not join

in these goals. However, in 2005, the GIRoA launched its first national Millennium Development Goals report, joining the community of nations that have committed to the MGDs with an extended deadline of 2020.

Gender is a key component of the MDGs, with goals related directly to promoting gender equality and addressing the gender-specific health concerns of women and providing education to all girls and boys.

Goals:

1. Eradicate extreme poverty and hunger
2. Achieve universal primary education
3. Promote gender equality and empower women
4. Reduce child mortality
5. Improve maternal health
6. Combat HIV/AIDS, Malaria, Tuberculosis, and other Diseases
7. Ensure environmental sustainability
8. Global partnership for development
9. Enhancing security

**Example: Goals and Indicators for promoting gender equality and empowering women in Afghanistan's MDGs**

Goal	Indicators
Eliminate gender disparity in all levels of education no later than 2020	<ul style="list-style-type: none"><li>• Ratio of girls to boys in primary, secondary, and tertiary education</li><li>• Ratio of literate females to males (15-24 year olds)</li></ul>
Reduce by 50% between 2002 and 2015 the maternal mortality ratio, and further reduce the maternal mortality ratio to 25% of the 2002 level by 2020	<ul style="list-style-type: none"><li>• Maternal mortality ratio</li><li>• Proportion of births attended by skilled health personnel</li><li>• Fertility rate</li><li>• Proportion of women receiving professional ante-natal care</li></ul>

Source: Afghanistan MDG Report 2005





# HANDOUT 3.16: MINISTRY OF ENERGY AND WATER NATIONAL BUDGET STATEMENT

## 5.3. Infrastructure Natural resources

### 5.3.1. Overview

#### Governments Objectives

The Sector objective is to reduce poverty and increase sustainable social and economic development by providing access to basic infrastructure for the Afghan citizens: (i) reliable and affordable access to electricity and water, (ii) safe transport network and connectivity within country and with foreign destinations to enable reliable movement of people and goods through air and road and (iii) access to Internet, (iv) preparation of urban development plans for urban development and peoples' access to affordable shelters, telephone and postal services, in addition, exploration and extraction of mines is an important tool to provide employment opportunity and as well as to enable the government to become self-sufficient.

#### Fund

In FY 1393, 14.13% state's budget will be allocated to this sector. In 1392 operating budget execution rate was 93% and development budget execution rate was 58.3%.

#### Key Achievements of 1392

Over the past two years, significant Government efforts were made in this Sector. In this period, 1128 MW of electricity was supplied to citizens and industry, allowing Kabul, Hirat, Mazar and other major cities people have access to electricity. Also the irrigation system has been rehabilitated in the Mazar, Nangarhar, Hirat, Bamyan, Kandahar, Kunduz and other provinces once again through IRDP project. Meanwhile construction of 6,500 km of asphalt road, 8000 km of gravel roads, and construction of 136 km of railway "from Hairatan to Mazar" and also from "Islamqala to Hirat Province" have greatly enhanced connectivity and traffic of people and goods across the country.

From commencement of the Interim government till mid 1392 more than USD 2 billion has been invested in the ICT sector covering 88% of areas in the country and creating jobs for 25000 people directly and 210 people indirectly.

#### Mid-Term Plans

In mid-term, energy sector development is one of the important issues for poverty reduction, improving private sector and rural development. Strategic objectives of ANDS regarding energy sector are providing reliable and reasonable, market-oriented electrical energy, private sector investment with government support and supervision and investment in Afghanistan's resources. Therefore, the main objective for national development in 1393-1395 MTBF include: (1) Providing electricity energy to 65% of families, 90% in major cities and 25% to rural areas' families (2) energy cost is recovered from beneficiaries (3) Development of strategies for renewable energy development and consumption. Completion of ring roads and linkage roads with neighbour countries, expansion of communication and internet services with reasonable prices to residents of cities and villages, preparation of urban development plans, mines extraction and attraction of investments in private sector which is the main tool for creation of thousands of job opportunities and important step toward economic and fiscal sustainability of the country.

#### Budgetary Unit

- Ministry of Public Works,





# HANDOUT 3.17: NPP NATIONAL ENERGY SUPPLY PROGRAM

## 4 Executive Summary

The Kabul Process provided the Government of the Islamic Republic of Afghanistan with the opportunity to prioritize the country's needs in the form of National Priority Programs (NPP). As a result the Government and its development partners agreed upon 22 National Priority Programs at the Kabul International Conference. The National Energy Supply Program (NESP) is the third out of four NPPs in the Infrastructure Development Cluster (ID cluster), which is responsible for investment in infrastructure, overseeing development of mineral resources, and establishing connective links to the region. The NESP illustrates how investments in energy infrastructure and electricity infrastructure in particular, will help drive economic growth in the coming years.

### 4.1 Program Goals and Objectives

The primary goal of the Energy Sector is provision of sufficient electricity through affordable and sustainable electricity supplies. In line with the Afghanistan Power Sector Master Plan for the development of Afghanistan's energy sector in the next 20 years, the National Energy Supply Program (NESP) envisages a comprehensive program of sequenced priority investments in power supply chain (electricity in country generation and import, transmission and distribution) or commencement of implementation of priority projects coupled with sector reforms to strengthen governance, increase private sector participation, develop sector capacity and improve accountability during the transition period. Afghanistan has one of the lowest electricity supply ratios and lowest electric consumption per capita in the world. Development experience around the globe confirms reliable power to be an essential ingredient to the economic growth and public welfare of a nation. The NESP intends to aim to prepare for delivery of sufficient electricity to support economic growth at a rate of about 10% per annum to support the Government's broader goal of reducing poverty by 3% per annum and doing so in a cost effective manner given the fiscal realities of Afghanistan.

### 4.2 Executing Ministries

The primary executing ministry for NESP will be the Ministry of Energy and Water (MEW). In executing the NESP, the MEW will work in close coordination and cooperation with the De Afghanistan Breshna Sherkat (DABS, the Afghan Power Utility for Operations), which is the National Agency for Electricity; MEW will further coordinate with the Ministry of Agriculture, Irrigation and Livestock (MAIL), the Ministry of Rural Rehabilitation and Development (MRRD) and the Ministry of Counter Narcotics (MCN). In addition, MEW will coordinate with Ministry of Public Health (MoPH), Ministry of Mines (MOM), Ministry of Commerce and Industries (MoCI) among others; Environmental concerns will be coordinated with the National Environment Protection Agency (NEPA) and gender related issues with the Ministry of Women Affairs (MWA). Coordination of planning, design, and implementation is through the Inter-ministerial Committee on Energy (ICE), a formal inter-ministerial coordination body which will

be re-established in 2013 and various donor working groups. The ICE will also offer a platform for effective communication and information exchange concerning the NESP.

### **4.3 Expected Results Overall**

The NESP has identified five major areas for investment. MEW will subsequently report progress to the review program coordination board and the Joint Coordination and Monitoring Board (JCMB) covering these targets:

- i) Improved Electricity Supply through imports and sustainable generation: Electricity imports and generation will be increased from around 900 MW to 1,400 MW in the next three years (approximate increase of in country generation of 60 MW and increased imports of 440 MW).
- ii) Improved Electricity Transmission and Distribution systems: An additional 600 km of transmission lines will be built. 300,000 additional costumers will be connected to the national grid, and connection rate level will increase to 60 % average in the provinces and to 80 % - 90 % in main urban areas by 2015.
- iii) Improved Energy Efficiency through supply chain investments demands management, programmed operations and maintenance (O&M): To pay for the supply chain operations, the collection rate for electricity fees will increase by 5 %. Similarly, improved O&M will cut energy losses by 12 %.
- iv) Strengthened Energy Institutions and Private Sector Participation: Successful re-structuring of energy institutions will enable the implementation of the Power Sector Master Plan which facilitates an increase in the number of private companies in the energy sector.
- v) Strengthening of Capacities and Development of Energy Regulatory Framework. MEW and DABS staff members will receive training to improve their capacity and in turn, utility performance and service delivery. Also through this component, new policies and regulations for improved energy service delivery will be drafted.

Besides these results which are directly related to Energy and Electricity Supply, the NESP will have a positive wider economic impact through creating jobs, enabling business development and enhancing trade and economic development.

### **4.4 Timeline**

In developing the NESP, the implementing agencies went through a rationalization and consolidation process that identified priorities to strengthen implementation, management, oversight and maintenance and operating performance. The process established priorities in construction (at least commencement of construction for most urgent priorities), as well as in institutional and capacity development. Activities to achieve these priorities were drawn together into an initial three-year implementation plan which focusses on increasing electricity imports and in-country electricity generation, and development of transmission and distribution capacity coupled with institutional reform and development of required policies. The cost for the plan is

USD 3,482.55 Mil. The proposal is scheduled for implementation in the period between January 2013 and December 2015. Currently the proposal has secured funding of USD 1,984.90 Mil. and there is a funding gap of USD 1,497.65 Mil.

Notwithstanding this proposal, Afghanistan's Energy Sector will require substantially more time and investment beyond the next three years. The Afghanistan Power Sector Master Plan which is currently in development will provide a more detailed strategy for the long-term sector development.

The Afghanistan Power Sector Master Plan is yet to be finalized and will be aligned with the specific objectives of the NESP in each phase. The Power Sector Master Plan will be modified according to accommodate the NESP mandate as the Power Sector Master Plan is more or less a vision document for next 20 to 25 years which is still in the draft stage.

The three-year implementation plan for the NESP is provided in Annex 1.

## 4.5 Budget Summary Table

The Government will discuss the modality for funding in the course of further detailing of the NESP and it will be decided in a consultative process with the donors. However, the Government encourages its development partners to adhere to the aid effectiveness policy and the commitments made by partners. These commitments indicate that donors spend 50% of funds on budget and align 80% of funds to NPP deliverables. Further commitments will be outlined in the Aid Management Policy and the Tokyo Indicators Action Plans.

*Table 1: Estimated Budget for implementation of the NESP for three years (in USD):*

<b>Overall Budget for All Components, 3 Years</b>	<b>Total (USD)</b>	<b>Committed (USD)</b>	<b>Required (USD)</b>
<b>Overall Component 1 Budget</b>	1,921,480,000	861,250,000	1060,230,000
<b>Overall Component 2 Budget</b>	1,015,480,000	765,910,000	249,570,000
<b>Overall Component 3 Budget</b>	58,620,000	7,590,000	51,030,000
<b>Overall Component 4 Budget</b>	334,010,000	254,710,000	79,300,000
<b>Overall Component 5 Budget</b>	135,040,000	95,440,000	39,600,000
<b>Technical assistance requirements</b>	17,930,000	0	17,930,000
<b>NESP total Budget for 3 Years, taken from costing table</b>	<b>3,482,550,000</b>	<b>1,984,900,000</b>	<b>1,197,650,000</b>

## 5 Program Proposal

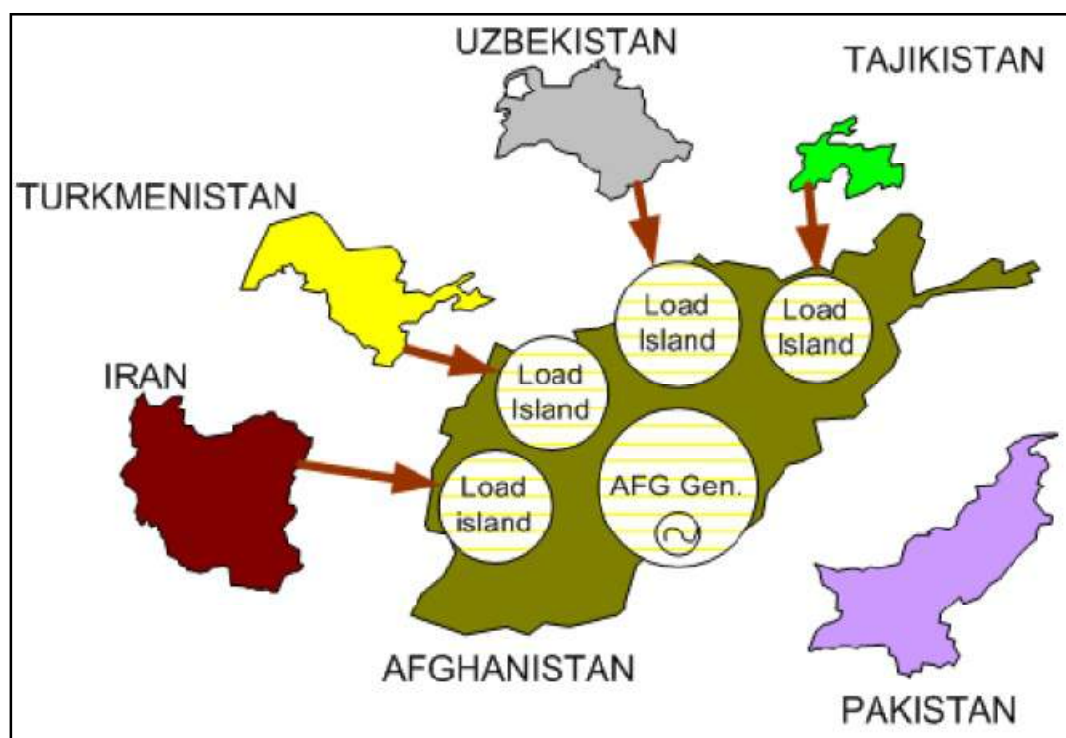
### 5.1 Situational Analysis - Overall:

Afghanistan's per capita energy consumption ranks among the lowest in the world, with an annual average of fewer than 25kWh/person. Using neighbouring countries as comparison, Pakistan consumes approximately 44 kWh/person/year and Tajikistan consumes 238 kWh/person/year. Global development experience and recent surveys conducted by the Asia Foundation in Afghanistan indicate reliable energy supply is a prerequisite for stabilization and fuelling economic growth. Consequently, delivery of reliable and affordable energy supplemented by equitable expansion of access remains a high priority for the Government and the international community assisting Afghanistan's economic development.

In 2001 only about 5% of Afghanistan's population had access to electricity with less than 100,000 households connected to the grid. Power generation capacity had dropped to 394 GWh per year in 2000. Since then, dramatic improvements were made. As of 2012, 30% of the country is energized with some 900,000 household connections. Still, there remains a significant mismatch between demand and supply.

In 2011, 73% of Afghanistan's total power supply consisted of imported power from the following countries: Iran (22%), Tajikistan (4%), Turkmenistan (17%) and Uzbekistan (57%). All contracts except with hydro-dominated Tajikistan provide year-round firm energy with tariffs ranging from 2.0 to 6.0 cents/kWh. The imports from Uzbekistan (highest share) are the most expensive. All contracts except power purchase agreements (PPA) with Tajikistan are of short duration, which means little supply security. On the long run the country needs to develop more indigenous Afghan hydro, hydrocarbon and renewable resources to diversify energy and electricity sources and to meet growing demand and minimize future dependence on imported power. Afghanistan's vision is to retain its significance as an energy transit country linking energy rich Central Asian countries with energy starved South Asian economies. To this end, power imports from Tajikistan and Kyrgyz Republic (Central Asia South Asia - CASA 1000 Project), Uzbekistan, Turkmenistan as well as gas imports from Turkmenistan (through the Turkmenistan-Afghanistan-Pakistan-India gas pipeline - TAPI) into Pakistan and India could provide necessary transit revenues and contribute to improved energy security through necessary off-take to Afghanistan. The transit fee agreements among the countries have been signed and the gas sales and purchase agreements (GSPA) are expected to be signed among the four countries in 2012. The pipeline would enter Afghanistan through Herat and route through the southern provinces of Helmand and Kandahar before entering into Pakistan. The project is expected to be completed within 3 years of financial and investment arrangements (current cost is close to 10 Billion USD) creating a major source of energy supply in southern provinces to produce gas powered generated.

Afghanistan is currently divided into isolated grids/islands supplied from different power systems through 220 kV, 132 kV and 110 kV links. Different parts of the network are supplied as passive islands by in-feeds from Uzbekistan, Tajikistan, and Turkmenistan. Afghanistan's own grid is very weak, with only a few generators synchronized which poses a significant constraint on operations. Afghanistan's own generation also may not be utilized at full capacity due to constraints in rearranging the loads to build islands. Under this scenario, there is no possibility for bulk export or transit of energy from Central Asian countries to South Asia. There is an underlying need for a unified Afghan grid. The creation of a national grid would allow a majority of loads to be connected, enabling synchronization of the existing and future power generation.



*Figure 1: Afghanistan is highly dependent on electricity imports from its neighboring countries. Main Suppliers are Tajikistan, Uzbekistan, Turkmenistan and Iran.*

Against this background, future planning of transmission expansion will focus on creating a national grid oriented towards utilizing the available local resources which will be developed in the future rather than focussing on strengthening power imports for long term. .

The North East Power System (NEPS) primarily serves the urban areas in northern and eastern Afghanistan and Kabul. Transmitted power comes mainly from Uzbekistan, Turkmenistan and Tajikistan and to a smaller extent from the Sheberghan gas field and some hydropower plants.

The Eastern Power System serves provinces of Laghman and Nangarhar with hydro-generation plants at Darunta and Sarobi and diesel generation in Jalalabad.

The South East Power System (SEPS) serves the southern urban centres of Helmand and Kandahar. South East power supply mainly comes from the hydropower plants at Kajaki and Gereshk as well as diesel generation at Kandahar and Musa Qila.

The Western Energy Power System is fed through imports from Iran (Taibat) and Turkmenistan (Mary) supplying power to Herat province. There is diesel power available in Badghis, Ghor, Farah and Nimroz (Zaranj).

*Table 2: Power systems in Afghanistan and their respective demand centres:*

<b>Power system</b>	<b>Demand Centers</b>
North and North East Power System (N/NEPS)	Baghlan, Balkh, Faryab, Laghman, Jawzjan, Kabul, Kunduz, Sar-e-Pul
South East Power System (SEPS)	Helmand, Kandahar
South West Power System (SWPS)	Herat, Farah, Nimroz

Apart from hydropower, the renewable energy sources available to Afghanistan are solar and wind energy. Biomass is already extensively used for heating and energy crops would compete with food production making the increased use of biomass an un-realistic option. Geothermal sources might be a limited possibility but requires more detailed investigation. Wind is one of the more promising renewable energy sources, with the highest potential in the southern and western regions. However, larger wind parks are not viable at the moment because a certain grid capability in terms of load balancing is required and not currently available. However, decentralised medium sized wind turbines can be a meaningful solution for rural electrification.



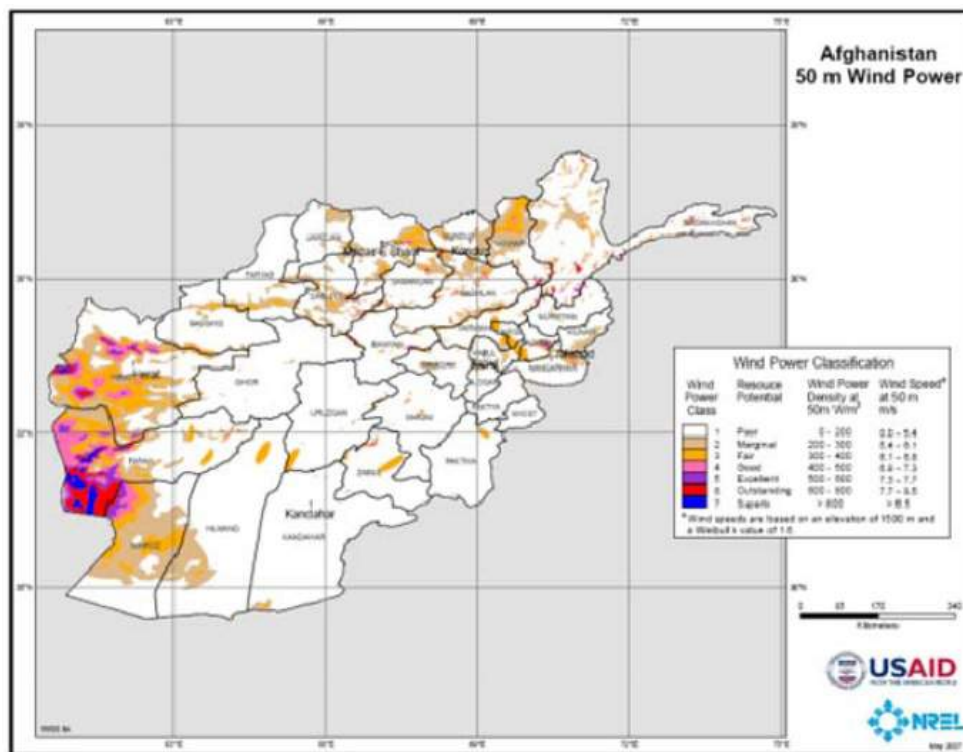


Figure 2: Afghanistan has high potential for wind power generation. Above picture shows that most promising areas are located in the west and north of the country.

Solar energy is available at reasonable quantities throughout Afghanistan. The highest potential can be seen in the south. Small and medium decentralised photovoltaic solutions can supply basic electricity needs. Photo voltaic (PV) is the technology of choice due to its simplicity when compared to concentrated solar power. In general, renewable energy sources (apart from hydro) are feasible as decentralised applications since large-scale plants require significant investment and are difficult to integrate into the grid. Hybrid systems of wind or solar with a battery or a diesel generator are especially interesting for small and medium island systems. Currently only small applications are available. The installed PV capacity is about 6.7 MW while that of wind is significantly lower.



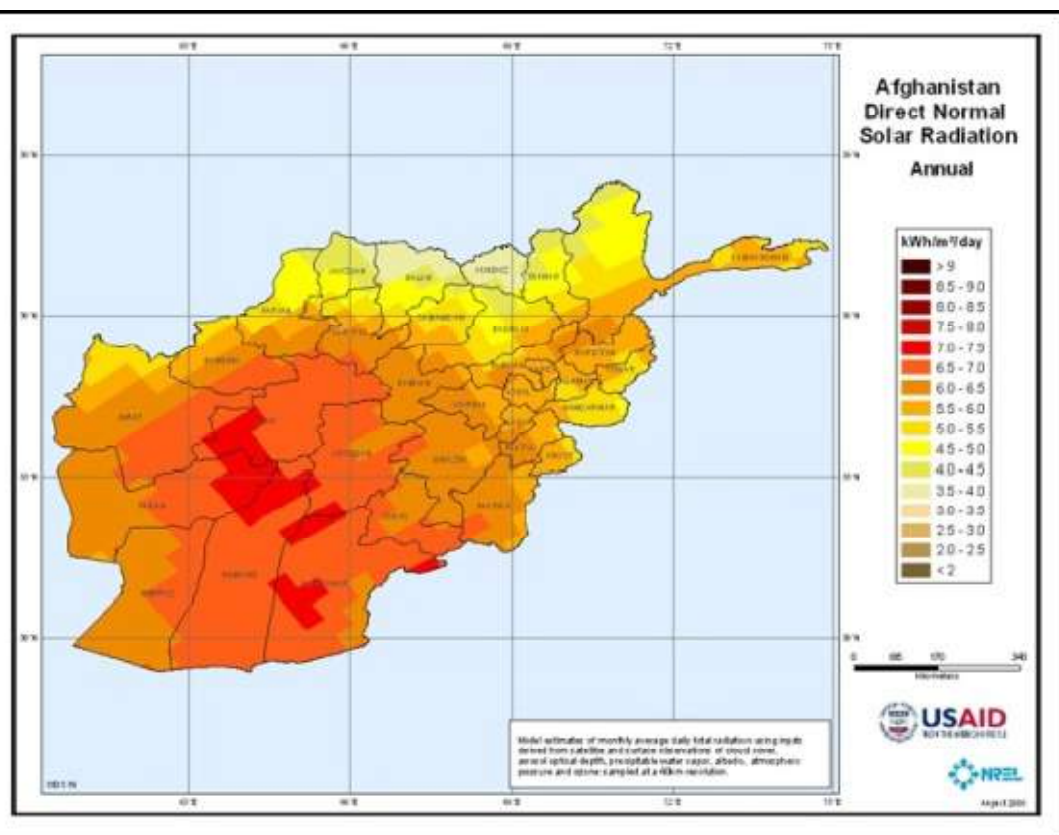


Figure 3: Solar power production is very promising all over Afghanistan. In most parts of the country average annual radiation is between 50 and 80 kWh/m<sup>2</sup> per day.

The most important non-renewable energy source is coal. The responsibility for coal mining and coal fired power plants falls under of the MOM and shall only be mentioned in connection to the NESP to provide a comprehensive picture of energy sources. Currently, two coal fired power plants are under discussion in Bamyan province. A Chinese company won the bid to explore the Aynak Copper mine in Logar province, and in connection with the copper exploitation the company will also develop a coal fired power plant with expected 400 MW capacity. 200 MW are expected to feed into the national grid. The second coal fired power plant at Shabashak will be connected to the Hajigak iron ore mine, both of which will also located in Bamyan province. The energy generation capacity of this second power plant is estimated to be 600 MW of which 200 MW will be fed into the national grid. Plans to operate the Aynak and Hajigak power plants are in discussion but a timeline to initiate construction has not yet been finalized.

Another major challenge is effective commercialization and efficiency in the sector. There is a need to clearly define and implement roles of various stakeholders including MEW (policy), DABS (Afghan Power Utility for operations) and the proposed regulator for sector governance. The sector requires extensive development in capacity and skills at every level. To this effect, a sector wide Capacity Development Strategy was developed in 2011 that proposes opportunities

for collaboration, sharing of lessons learnt, reducing costs by working together with respect to operations, training efforts, and future policy development. This overarching strategy should emanate from a bottom up approach and employ realistic time bound action plans to implement and address respective organizational needs.

It is the express policy goal of the GoA to encourage increased engagement of the private sector in general and in the energy sector in particular. The power infrastructure needs of the sector cannot be met with public funding alone. There is a need to forge public-private partnerships and encourage private sector participation in generation and distribution areas of the power supply chain. The Government is preparing a public private partnerships law that could provide guidelines to this effect. The proposed electricity law, yet to be ratified by the Parliament, provides a necessary legal framework and space for private sector participation in the sector. Afghanistan's 'Ease of Doing Business' rank (the World Bank index) is 160 out of 183 countries, and in 2011 it became easier for business developers to start up a new business mainly due to easier access to electricity. Easier connection to the electricity distribution network resulted from improving the efficiency of the electricity department in Kabul and introducing a new fee schedule for connections. To further facilitate private business growth energy service should continue to be improved and privatized.

The Afghanistan National Development Strategy (ANDS) states its overall vision for the NESP to develop an energy sector that will provide drivers of growth in the economy with long-term reliable, affordable energy founded on market-based private sector investment and public sector oversight. Currently, a Power Sector Master Plan for Afghanistan is in development which will help identify power sector deficiencies and will systematically prioritize the sector's rehabilitation needs for the next 20 years to contribute to increased energy security in the country. The main information outputs will be on optimization and integration of transmission, expansion of generation, promoting interregional electricity trade, improving energy security and efficiency, and reducing greenhouse gas emissions. The Power Sector Master Plan will be developed with international technical assistance which will also increase the capacity of the MEW to a level at which MEW can analyze the country's power sector needs without the help of a third party. The NESP is in line with the Power Sector Master Plan, but will provide a plan for implementation or at least the start of implementation of priority activities limited to the transition period of the next three years.

The Power Sector Master Plan is yet to be finalized and will be aligned with the specific objectives of NESP in each phase. The Power Sector Master Plan will be modified according to accommodate the NESP mandate as it is more or less a vision document for next approximately 20 years which is still in the draft stage. The system expansion related projects in the NESP will closely match those in Phase A of the Power Sector Master Plan; however, it is also still in the draft stage in relation to generation and transmission segments. Also at the macro level the financing requirement will be matched with the total costs estimated for NESP Component 1 (Energy Supply) and Component 2 (Transmission & Distribution).

The system expansion planning exercises will be repeated every 3-5 years to ensure they remain current and relevant for the future growth and expansion of the country's energy sector, given the sizeable investments involved.

## 5.2 Program Goal & Components

The primary goal of the NESP is to start preparation and implementation of activities towards the provision of sufficient reliable affordable electricity to Afghan businesses and homes to support sustained economic growth and public welfare in the country. The intended aim is to deliver sufficient and reliable energy and electricity in particular, to support economic growth of about 10% per annum resulting in lowering poverty by 3% per annum in a cost effective manner given the fiscal realities of Afghanistan. The NESP offers to achieve this goal through a comprehensive and coordinated national effort to improve:

1. Energy Supply
2. Energy Transmission and Distribution
3. Energy Efficiency
4. Energy Institutions and Private Sector participation
5. Capacity and Regulatory Framework Development

The overall objective of the NESP is to prepare for delivery of cost-effective energy to industries and communities, through the delivery of domestic and imported energy resources to improve both urban and rural coverage. Meeting this objective requires substantial investment, the removal of policy, institutional and infrastructural constraints, improved sector governance and fiduciary management, and the attainment of important investment benchmarks (from Overall NESP program objectives as presented to JCMB in July 2010, adapted; see Table 3 below).

Table 3: Objectives, indicators and target of the NESP:

Objectives	Indicative Baseline Data	Indicative Targets by 2015
Delivering cost-effective energy to industries and communities <ul style="list-style-type: none"> <li>▪ Accelerate existing electricity supply efforts</li> <li>▪ Encourage new cost-effective investments in electricity generation, transmission and distribution</li> <li>▪ Increase capacity to manage electrical production and distribution efficiently</li> </ul>	<ul style="list-style-type: none"> <li>▪ Domestic on-grid generation 340 MW (2011)</li> <li>▪ Imports 560 MW (2011)</li> <li>▪ Connections: 900,000</li> <li>▪ Transmission lines: 2000 km</li> <li>▪ Average 60% Urban access (2012)</li> <li>▪ 10%/20% Rural access (2011, depending on province)</li> <li>▪ 35% Non-residential access (2012)</li> <li>▪ Energy fee collection rate: 70 %</li> <li>▪ Energy loss rate (proportion of net demand): 45 %</li> </ul>	<ul style="list-style-type: none"> <li>▪ Domestic on-grid generation 400 MW (additional 60 MW)</li> <li>▪ Imports 1,000 MW (additional 440 MW)</li> <li>▪ Connections: 1,200,000</li> <li>▪ Transmission Lines: 2600 km</li> <li>▪ 85% Urban access</li> <li>▪ 50%/70% Rural access</li> <li>▪ 90% non-residential access</li> <li>▪ Energy fee collection rate: 75%</li> <li>▪ Energy loss rate (proportion</li> </ul>

		of net demand): 35%
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All the power projects required for the New Kabul City and programmed by Dehsabz-Barikab City Development Authority (DCDA) have been explicitly included in the NPP 4 (Urban Management Support Program), and not included in the NPP 3 (NESP) to avoid duplication. It is further assumed that DABS will support implementation of power supply projects for the New Kabul City.

### **Desired outcomes**

The desired outcomes of the energy supply strategy for the energy sector in Afghanistan can be separated into short-term and intermediate/long term outcomes. Short-term outcomes are aimed 3-5 years' targets and thus fit mainly within the transition period through to the year 2015. Short-term outcomes are important to the success of the NESP and some will have to be prepared and started within the NESP. However, tangible impacts will mainly be achieved after a longer period of 5-10 years.

*Table 4: Overview of components and the respective short-term (to 2015) and long-term (to 2022) outputs for the energy sector (adapted from Energy Sector Strategy for Afghanistan, 2007):*

<b>Component</b>	<b>Short-Term (within the next 3 years)</b>	<b>Intermediate-Term (5 to 10 years)</b>
<b>Electricity Supply (generation, transmission and distribution)</b>		
Installed capacity (mainly hydropower)	Additional 500 MW	Additional 1000 MW
Sheberghan gas fields & power plant	Complete assessment of fields; issue PSA; rehabilitate infrastructure; issue tender for IPP; consider bundling with gas processing & fertilizer plant	Revise procedures as needed & issue new tenders for development of sector
Distribution - new connections	1,200,000	1,300,000
Transmission - import capacity	Enhance import capacity from Turkmenistan, Tajikistan and Uzbekistan Further development of the north-south interconnection, reduce limitation of transfer capacity over the Salang pass route or identification of feasible alternative route	
Needs assessment and data base	Needs assessment & data base at the Afghanistan Energy Information Center (AEIC)	Up-dated assessment and data base and modeling & assessment capabilities developed
Power imports	Complete PPAs to support expanded imports from Central Asian Region	Develop in accordance with least-cost expansion plan
<b>Energy Efficiency &amp; Renewable Energy Sector</b>		
Technical losses <sup>1</sup>	From currently 14.7% down to 13.8 %	Down to around 12%
'Other' losses (commercial losses, theft) <sup>1</sup>	From currently 28.3% down to 23.2%	Down to around 13%

Indigenous fuels development	Feasibility study for compressed natural gas (CNG) including stations and vehicle conversion; CNG for heating and cooking	Develop CNG infrastructure if cost-effective.
Assess rural renewable energy technologies	Develop methodology to assess and deploy renewable energy technologies	Develop methodology and develop pilot projects based on assessment
Rural energy sector - sector reform	Consolidate all authority for rural energy development within the MRRD	Develop programs consistent with expanded role of the private sector
Renewable energy – wind power generation	Deploy 10 MW of wind power	Deploy 50 MW of wind power
Renewable energy – geothermal power generation	Geothermal prospecting at 1 site	Geothermal feasibility study
Energy saving	Awareness raising and information campaigns	Expand energy saving campaigns and activities
<b>Institutional Development &amp; Private Sector Participation</b>		
Institutional restructuring	Consolidate all authority for energy development within GoA	Develop programs consistent with expanded role of the private sector
Sector governance	Review and reform sector governance to support restructuring and private investment	Augmented involvement of the private sector
Corporate governance	DABS operating on commercial basis	Corporate Governance
DABS commercialization	Improve metering, billing & collection, procurement procedures, accounting; implement management performance contract	Complete commercialization, prepare for unbundling & privatization
Regulatory reform	Establish National Energy Regulatory Commission	Capacity building and institutional strengthening as needed
Private sector participation	Private sector participation increased by 10%	Private sector participation increased by 50%
Private sector investment regarding renewable energy sources (coal and gas)	Complete PSA for sector and implement management contracts to attract private sector investment	Complete sector restructuring and implementation of Hydrocarbons Law
Tariff reform	Complete tariff reform for DABS	Modify tariff structure & rates as needed
Collections	75% collection to billed	85% collection to billed
Private sector investment specifically regarding renewable energy generation	Issue tenders based on ceiling bulk power tariff; \one-stop shop. for project approval; regulation by contract; & performance incentive contracts	Implement regulatory reform & institutionalize regulatory process; unbundled & privatize electricity sector
Assess models for technical support	Assess models for technical support, including university outreach; MRRD/DABS district offices; franchises; district/provincial government	Assess and develop models based on maximum benefits
<b>Capacity Building and Regulatory Framework Development</b>		
Improve GoA- donor-NGO coordination	Re-establish inter-ministerial coordination similar to ICE, and through this improve coordination to increase effectiveness of assistance efforts	Monitor and improve as needed

Sector governance	Enabling rules and regulations in support of new energy legislation	
Sector governance	Functioning sector regulator	Fully functional regulator
Sector governance		Integrated energy planning & policy analysis
Sector governance	Modern Energy Law Modern Electricity Law Modern Hydrocarbon Law	Revise and update as needed
Capacity building	Sector capacity enhanced through training	Monitor and evaluate program; up-date as needed
Modify Hydrocarbons Law	Modify Hydrocarbons Law to clarify roles & responsibilities of IROA and developers for oil and gas development	Develop rules & regulations to complete implementation of Hydrocarbons Law
Enable Minerals Law (support coal sector development)	Develop law, needed to regulate mineral use for energy generation	Implementing rules and regulations
Rural energy supply development	Rural Energy Master Plan and Rural Electrification Master Plan development	Updated as necessary
Develop Rural Energy Policy	Develop \light-handed regulation, as a policy for rural energy projects	Monitor and up-date as needed

<sup>1</sup>Numbers taken from the Afghanistan Power Sector Master Plan draft final report, November 2012.

The projects included in the NESP under generation, transmission, distribution and capacity building in its three year implementation and costing plans are the ones prioritized for immediate execution by the Government. All projects which are currently under implementation are part of the NESP; larger projects to be implemented beyond the NESP implementation period can be discussed and negotiated with the Ministry of Finance for streamlining the modalities of funding. This has been facilitated to limit the NPP funding restrictions as per the commitments made under Kabul conference and to accommodate maximum projects under the NESP document.

All the variations and differences between the NESP and the Power Sector Master Plan will be adjusted after endorsement of the NESP, which will form the base document for all other policy and strategic documents and for the Capacity Building Strategy. The priorities will be finalized to accommodate the strategies as per the NESP document. The Power Sector Master Plan and the ICE Capacity Building Strategy will be aligned with the NESP once it is endorsed. The ICE Capacity Building Strategy will be updated after officially re-establishing ICE to manage the energy sector in Afghanistan. All the utility companies and private sector agencies will be considered to meet requirements of the NESP in accordance with the Power Sector Master Plan and Regulatory Law.

## 5.3 Overall Strategy for the NESP

### 5.3.1 National Coverage

NESP emphasizes national coverage utilizing the comparative advantages and needs of each geographical area. The northern and the eastern provinces are rich in hydropower potential – however to exploit these untapped resources, it is necessary for Afghanistan to enter into basin treaties with neighbouring countries to discuss potential upper and lower riparian issues. The



northern and the western regions are abundant in hydrocarbon resources and potential private sector power generation opportunities. Grid coverage to all load centres could take decades, even with appropriate investment levels. In the interim, renewable resources (solar, wind, biomass and geothermal) could be explored which could enhance distributed local electric power supply. However, until enough in-country power generation capacity is developed and increased to satisfy needs, Afghanistan will remain dependent on power imports from all of its neighbouring countries.

### **5.3.2 Operating in Insecure Areas**

The lack of security is a major inhibitor to an equitable electric energy supply and may lead to uneven development. This may cause fragmentation of the local population due to resentment between those who have access and those who do not. This disparity can worsen instability and aggravated an insecure environment. In addition, the security premium for implementation of projects in such areas increases the net cost of supply.

The NESP implementing agencies will closely coordinate with the national security authorities to formulate and embed anti-insurgency measures into project designs. Local councils and Shuras, religious leaders and communities will be consulted and if possible included in the activities to enhance community ownership, which will also ensure safety during program implementation.

### **5.3.3 Gender, Environment and Counter Narcotics**

All of the three mentioned issues are cross cutting in all electricity development components. In general, electrification plays a crucial role in socially sustainable development by facilitating improved health and education services, information exchange, living conditions and business development.

**Gender** mainstreaming is the Government's principal strategy for promoting gender equity in Afghanistan. To achieve National Energy Supply Program goals and components Afghanistan needs the full participation of women as government and private-sector decision-makers and workers in the energy sector as well as end-users. Women are currently under-represented as professionals in energy sector Ministries and businesses and as teachers and students in energy-related University studies. A study of women in the energy sector as students, professionals and decision-makers and a comprehensive plan for increasing their participation in these areas will be implemented. As previous studies have shown, increased engagement of women in the energy sector is possible in professional areas such as engineering as well as sub-sectors such as fee collection and finance, administration, human resources and customer service.

There is currently limited knowledge on the relationship between gender, energy and poverty at the policy level and no gender and energy disaggregated data and analysis is available for Afghanistan. A study on gender specific issues and needs as well as energy needs of women and men and the challenges they face with regard to energy utilization and supply will be carried out



and the needs documented and assessed. These findings will help to detail how to mainstream gender in policy making and national programming.

Much information is needed on gender requirements on the household energy supply side such as how access, the impact of load shedding and affordability of electricity connections and wiring affect all men and women differently.

Women face obstacles due to higher poverty levels, lower access to credit, lower literacy rates and less access to information in general. These factors particularly affect female-headed households. Women's participation in all decisions about energy projects and programs is essential, for example, in the design and use of energy subsidies as well as power points in the villages, valleys, community and rural areas.

Social infrastructure, including health clinics, grain and flour mills, water pumping and schools need to be assessed as well as their changes and opportunities (due to electrification) on women and girls. It needs to be assessed to what extent grid electrification is key to improving maternal health, since back-up power systems at hospitals and clinics do not exist or the impact of power and energy to improve women owned local factories. Street lighting is a valuable service for improving women's and community safety, security and gender based violence issues, but this is not available even in electrified urban areas.

The Government of Afghanistan is committed to gender sensitivity and empowerment of women and considers future feasibility studies to assess user needs with gender disaggregated analysis and views. This will help design electrification systems that serve all people equitably. Public consultation will be emphasized with separate consultation of women and men to have practical considerations in the implementation plan.

Gender mainstreaming is budgeted for in the NESP to show the Government's commitment to gender sensitive issues and women's empowerment. In order to properly consider gender mainstreaming and integrated energy planning in the NESP the following process in four phases should be followed and this can form parts of the study to be carried out on gender to inform gender policy within the NESP:

- a) Phase 1: Gender strengthening in Government and Private Energy Sectors: A study of women in the energy sector as students, professionals and decision-makers and a comprehensive plan for increasing their participation in these areas will be implemented. To assure the success of NESP, women must play a more significant role in the development of Afghanistan's energy sector. More professional women are needed in the energy-related Ministries and they need more opportunities for hiring and promotion. An increased number of young women need to enroll in engineering and other technical programs. Women need opportunities to succeed in private sector construction and engineering businesses in the electricity field. A study on how best to

implement these changes will inform the development and implementation of a plan to increase the participation of professional women in government, universities, and private sector.

- b) Phase 2: Gender data and analysis: The first element in energy policy formulation process is the availability of gender-disaggregated data which contributes to improving decision makers' knowledge on women and men's energy use and demands, as well as information about the energy services men and women use and require. The availability of such data can be considered the foundation stone of a gender-aware energy policy. Gender budgeting gives the opportunity to redirecting public policies and expenditure to promote gender equality and the NESP's budget should therefore be gender disaggregated both to create awareness of gender gaps and the enabling monitoring of public expenditure allocation on energy.
- c) Phase 3: Participation and Consultation: The second element is to ensure participation by women and men as energy end-users in the policy formulation process. Women are generally under-represented at the decision-making level and are not always consulted regarding energy projects even when they are the intended beneficiaries. Decision makers in the energy sector should consult women and facilitate their participation in formulating an energy policy that reflects their energy demands. Such participation in itself will be empowering for women, although it has to be kept in mind that many women may need capacity building and the space to enable them to participate and take decisions in such dialogues. Men also need to be gender sensitized to allow women the essential space to speak about their energy demands and needs. Women should also be able to act upon the energy choices open to them. Some specific areas to consider are: The role of energy in women's productive needs and the extent to which energy provision and subsidies have been a stimulus to women's small-scale enterprises and their access to energy resources, the processes by which women are enabled to become energy entrepreneurs, the effects of the privatization and commercialization of energy services on enabling people to move out of poverty. The impact of access to improved (in terms of quality and reliability) lighting and electricity on the security and livelihoods of both women and men.
- d) Phase 4: Mainstreaming, Integration, Budgeting and Planning: Up to now energy planning has focused on the supply-side with attention to the technology and macro-economics. A demand-side approach to planning, which looks at the end users' needs, would be more likely to integrate the gender dimension into energy policy than a supply-side approach. For example energy inputs into small scale industries and agriculture are essential for securing income generation opportunities. In addition, energy plays a pivotal role in providing food security, education, security and health and the form of energy chosen can have a variety of environmental impacts. There is also reciprocity factors that need to be considered through a social and technical lens: increased income can lead to a higher energy demand as well as the purchase of more energy efficient technologies and cleaner fuels. Reciprocity also extends across other sectors: education can create awareness about different types of energy; the need for environmental protection can stimulate the use of renewable energy technologies, health, vaccination campaigns, and maternal and other health issues need refrigerators for storing medicines etc. Therefore, energy policy planning requires an approach to look at both gender and energy from an integrated perspective which will help to understand the relation between

gender and energy and what the impact of certain energy policy decisions will be on women in relation to men as not in isolation but embedded in their societal roles and responsibilities.

Planning of new projects within the NESP will therefore put more attention on the demand-side and consider gender disaggregated end-users needs.

- e) Phase 5: Monitoring and Evaluation: The existence of an engendered energy policy does not mean that the policy will be implemented in a gender sensitive way, hence gender sensitive monitoring and evaluation is crucial and the use of gender budgets and gender audits of national energy policies can be used. The two main gender monitoring guidelines for the Energy sector should be to:

- 1) Ensure that women and men have access to and control over energy sources.

- 2) Ensure that information related to the energy sector is disseminated to women, men and children.

Mechanisms need to be in place for monitoring whether the Ministries are mainstreaming gender or not and issues of inequalities between men and women are not specified or indicators developed for the energy sector. Various gender focal persons in each ministry will be responsible for coordinating the activities in the respective ministries, but MEW and MRRD as the key Ministries and MOF must put in place an appropriate institutional framework for ensuring the gender implementation of the policy from a technical and end user perspective. Ownership of the strategies and process is very important for archiving and maintaining the focus on gender.

Energy, even renewable energy, has an **environmental impact**. This strategy directly addresses that impact by:

- a) Focusing on policies and projects that improve the operating efficiency of energy production. It strives to get the most energy delivered for the minimum environmental impact; for example: reducing technical losses or co-generation.
- b) Focusing on policies and projects that improve end use efficiency. These are areas that seek to reduce the amount of energy needed for any given activity. A Compact Fluorescent Lamps (CFL) - program is one such measure.
- c) Developing a public awareness policy for effective usage of energy
- d) Shifting investment and production to renewable and clean sources of energy; for example, wind power.
- e) Combining energy supply with income generating activities to increase incomes leads to less pressure on natural assets.
- f) Focusing on appropriate sources of energy such as alternative cooking fuels and energy saving lighting, reduces indoor air pollution. For oil, gas and coal, current law provides a set of environmental requirements to conform to national regulations. These will be incorporated into sector implementing rules and regulations. In addition, all environmental impact assessment and pollution control provisions of the Afghanistan Environmental Law will

apply to the construction, upgrading and operation of facilities and infrastructure for the generation, transmission, distribution and use of electricity developed through this strategy.

- g) The National Environmental Protection Agency (NEPA) will issue new Environmental Impact Assessment (EIA) regulations in regards to the energy sector in conjunction with the Ministry of Justice. Energy sector institutions, including the MEW, MOM, and MRRD will establish a working relationship with the NEPA to learn about the EIA process and ensure that its provisions are incorporated into all energy sector activities.
- h) EIA's will be conducted prior to the commencement of work. Based on the EIA, environmental management plans will be developed which also include mitigation measures for possible environmental threats that will need to be carefully considered. Activities implemented within the NESP will set standards for the future and will emphasize mitigation of environmental degradation through the promotion of activities with positive environmental and also social impacts. International best practices and national environmental standards and regulations will form the basis for relevant performance indicators.

MEW has already laid the foundations and has already taken into account issues concerning environmental impacts and resettlement compensation in all its on-going projects. After appraisal of the achievements this will be further revised and improved upon to accommodate environmental concerns to compensate and satisfy the targeted community and donor requirements as per the specified norms.

### **Pro Poor Strategy**

Component three primarily addresses issues linked to off grid rural energy which is an important element to reduce poverty in areas where 80% of the Afghanistan population and mostly the project affected people live. Centralized energy development is important for the quickly growing urban population and its rising energy demand as well as for the needs of the developing industries, small scale decentralized renewable energy options will meet the needs of the poor, particularly dispersed population in rural areas, more effectively than centralized infrastructure. It would allow communities to identify their own needs and create the conditions necessary to make efficient use of local energy resources (micro-hydro, solar, biomass, wind, geo-thermal, etc.) as well as develop indigenous manufacturing, regulatory, tariff norms and technical capabilities. Hence, from the socio economic perspective, decentralized energy development with a focus on rural electrification would contribute significantly to reduction of poverty in Afghanistan and will be rigorously pursued. It will particularly cater to the poor communities in the rural areas. As this is part of the off grid system, the tariffs will be developed in a participatory manner together with the community/Shuras & CDCs, at the local level, which will definitely address the needs of the poor. This will be recommended in the Power Sector Master Plan for active consideration and execution.

### **Counter Narcotics Strategy**

Currently there is a wide gap between demand and supply for electricity both in rural and urban areas. There will be a positive discrimination for allocating electricity and awarding connections to people or entrepreneurs/ SMEs who will not misuse the same for counter-productive activities such as growing and processing of narcotics. Even electricity connections for irrigation (on grid/off grid) will not be given priority if the Shura or the community centers are not sure of the crop being raised by the farmer (if poppy). The connection will not be given priority or will be disconnected if being misused after due approval by the community, CDCs or Shuras.



# HANDOUT 3.18: MINISTRY OF EDUCATION STRATEGIC PLAN PROGRAM FOUR: LITERACY

Overall Goal To provide literacy to male and female aged 15 and above in order to enable them to develop their knowledge and potential and participate fully in their community and wider society.

Objectives By end of 1393 (2014):

- Increase national literacy rate of the population aged 15 and over from the current level of 264% (12% female and 39 % male) to 48% (43% female and 54% male).
- Provide literacy courses for 3.6 million literacy learners.
- At least 60% of learners will be women
- At least 70% of learners will complete one round of literacy training.
- Provide vocational training for 360,000 learners (or 10% of the graduates of basic literacy education)
- Enhance learning achievement of graduates from 50% to 80%.

According to Education for All (EFA) goals, the literacy rate must be increased by 50% by 1394/2015. To achieve this goal, the Ministry will provide literacy education for 3.6 million learners (out of an estimated 9.5 million illiterate Afghans) across the country through an estimated 140,000 literacy courses. Most literacy learners live in rural areas, so the Ministry will pay more attention to those areas. Involvement of the private sector, communities, and other institutions like mosques, ulema and local elders in the implementation of literacy programs is another strategy to attract more literacy learners. Public awareness programs will be launched and, since the literacy rate is lower among women (12% for women and 39% for men), their participation in literacy programs will be encouraged through increasing the number of female facilitators and, in some cases, the provision of incentive such as food, healthcare and seeds.

The curriculum of the literacy programs has been developed and accompanying textbooks and teacher guides have been printed and distributed. The Ministry will maintain a unified curriculum for literacy education but with the cooperation of international partners, the Ministry will continue to develop the learning materials to make them more relevant to learners' lives so that learners become not only literate and numerate but also learn skills they can use in their lives. Accordingly specific materials will be developed based on the needs of particular learners, such as women, shopkeepers and farmers.

The Ministry plans to employ 2,850 additional permanent literacy teachers which means that around 11,000 contract teachers will need to be employed to reach the Ministry's goal of providing 140,000 literacy courses over the next five years. To enhance the quality of teaching in literacy programs, a literacy teacher education division has been established in the Literacy Department and the Ministry will establish a separate Literacy Teacher Education Institute. Developing a literacy database and a monitoring and evaluation mechanism are other objectives of the program that will contribute to increasing the efficiency and effectiveness of literacy programs.

4 National Risk and Vulnerability Assessment Report (2007/2008).<sup>5</sup> According to the NESP which covers five years from 1389/2010 to 1393/2014 the literacy rate will increase to 48% by 1393/2014, but it is projected that the literacy rate will increase to 53% by 1394/2015 which will exceeds Education for All goal (literacy rate of 50% of 15 years and above) for literacy in 1394/2015.



# HANDOUT 3.19: NATIONAL BUDGET STATEMENT - EDUCATION

## 5.4. Education Sector

### 5.3.1 Overview

#### Government Objectives

In this sector, the human capital development is based on the Islamic regulations and principles, national and international commitments and respecting national values and human rights, through providing equal access to quality education for all civilians, in order to take part in balance development, economic growth, peace and security in the country.

#### Fund

In 1393; education and culture sector will have 12.9 % of the government budget, this sector's operating budget execution was 99 % and development budget execution rate was 40.6%. The budget of education sector shows 7% increase compared to this sector's budget in 1392.

#### 1392 Achievements

Since 1381 (2002) tremendous investment was carried out in this sector which includes; huge improvements toward approaching the objectives as; children should gain education, illiteracy reduction, and creation of technical and vocational work force. Some of the main achievements of education sector in 1392 are as follow:

- (1) Enrolling 705,217 students in general education of which 42% were female, enrolling 27,181 students in teacher training program of which 57.6% were female, enrolling 34,492 students in Islam Education program, enrolling 22,948 students in Technical and Vocational education of which 19% was female and enrolling 132,243 students of which 61% was female. Meanwhile, 6,907 teachers for general education, 661 teachers for Islamic education, 546 teachers for teachers training program, 909 teachers for technical and vocational education and 108 teachers for literacy program were recruited. In addition,
- (2) Registration of 2,454 piece of different kinds of relics and 445 different coins, facilitating tours and journeys for thousand tourists, repairing 24 historical monuments, enrolling 255 students in painting calligraphy, minatory and children art, registration of 199 film production companies, 6 theatre organizations, 206 print houses of private sector, introduction of 16000 students both girls and boys to higher education institutes and intermediate institutes, establishment of youth awareness raising in 4 zones of the country (Kabul, Herat, Nangarhar and Balkh), establishment of youth information centres in 16 provinces of the country, construction of information and culture department building of Kunduz, Jawzjan, Samangan, Khost and Ghazni provinces and construction of Nangarhar Radio Television building.
- (3) Publishing 42 curriculums for universities and higher education institutes of Afghanistan, enrolling all those students who didn't get any results in national admission examinations to public and private higher education institutes, enrolling the first ever group of Turkish students in Kabul and Herat universities, establishment of preparation centres for 12<sup>th</sup> grade graduates in unsecured and undeveloped provinces, publishing 5000 volume of universities and higher education teacher's writings, inauguration of Master's program in public health, fine arts, economy, training and psychology in Kabul university and Medical university.



Approval of 8 Master's program in public and private universities and introduction of 49 cadre members of universities and higher education institutes to Master's programs of centre and provinces' universities.

- (4) Receiving 50 gold silver and bronze medals in various sports competition, championship of Football national team at SAFF championships, qualifying of national cricket team to WC 2015, establishment of 6 federations, holding 280 sport competitions in various fields in provinces, and 130 competition in Kabul, holding 42 training courses in 31 different sports fields for building capacities of trainers and referees, arranging 123 travel for athletes to take part in competitions held in other countries, construction of football pitches, gymnasiums and sport's installations in 19 provinces.

### **Plans for 1393**

The target in the education section is to increase the number of general education students from 9.2 in 9.9, Islamic education students from 242,600 to 272,600 and general education schools from 15,204 to 16,150. In addition, construction of 7,500 classes for general educations, 500 classes for Islamic education, provision of 1 million chair and desks for students of general education and equipping 500 school, teacher training centres and sciences centres with laboratories of science.

In the curriculum development section the target is to develop and revise 186 textbooks and teachers' guide from grade 1 to grade 6, publication and distribution of 39 million volume books, teachers' guide, teachers' training centres books and teaching materials. In regard to teachers training, providing the ground for a 2 year in service and pre service trainings for 80,000 teachers and students of which 38% will be female, holding short term training programs for 95,520 existing teachers, construction of 6 teachers training centres, and 20 dormitories for students of teachers training centres.

In 1393 the number of technical and vocational education students will increase from 90,000 to 120,000 and number schools will increase from 250 to 275. In addition 14 new technical and vocational schools will be built and around 800,000 volume textbooks in various fields will be published.

Holding 30,000 literacy courses, training 796,00 literacy students, publication and distribution of 1.1 million literacy books and construction of 30 local training centres are from the key targets in literary section in 1393.

### **Budgetary Units**

- Ministry of Education
- Ministry of Higher Education
- Ministry of Information and Culture
- National Olympic Committee
- Afghanistan National Radio Television General Directorate
- Afghanistan Football Federation
- Afghanistan Cricket Board

### **5.4.1. Key Sector Ministries**

#### ***Ministry of Education***

50 billion of 1392 sector budget has been allocated to Ministry of Education.

#### **1392 budget execution**

Operating budget execution rate of this ministry for fiscal year 1392 is as following: Allotments are 100% and expenditures are 99%, which don't indicate any variances comparing to 100% allotment and 99% expenditures in the same period of last year execution.

According to year to date development budget reports, Ministry of Education execution rate is 40.7%, and execution rate in the same period of last year was 32.9%, which shows tangible decrease in execution rate of this ministry.

#### **Key achievements of 1392**

##### **General and Islamic Education**

1. 705,217 students were enrolled in general education program (42% of which are girls)
2. 612 general education schools were newly established
3. Recruitment of 6,907 general education teachers
4. 75 religious schools, 17 Darulhifaz (Holy Quran memorization and recitation schools), 9 Darululoms (Islamic Institutes) were newly established.
5. 34,492 Islamic Education students were enrolled.
6. 661 teachers have been recruited.

##### **Development of educational curriculum and teacher training**

1. 27,181 teacher training students enrolled in teacher training program, 57.6% of which are girls.
2. Recruitment of 546 teacher training instructors
3. Distribution and publication of 40,000,000 books for general and Islamic education schools

##### **Technical and vocational education**

1. 22,948 technical and vocational students have been enrolled (19% of which are girls).
2. Establishment of 35 new technical and vocation institutes in technical and vocational programs.
3. 909 technical and vocational teachers have been recruited .

##### **Literacy program**

1. 136,243 literacy students were enrolled (61% are girls)
2. 108 literacy teachers were recruited
3. 5,348 literacy centres were newly established

##### **Education management**

1. Establishment of financial system (AFMIS) in 35 provinces
2. Establishment of Education System (EMIS) in 35 provinces.
3. 9,482 Education ministry staff trained in different fields.



# HANDOUT 3.20: FIVE STEP FRAMEWORK APPLIED TO VAW IN AFGHANISTAN

**Situation Analysis** - Eighty-seven percent of women, who participated in a study conducted by Global Rights in 2008, had experienced at least one form of physical, sexual, or psychological violence, or forced marriage, 62% experienced multiple forms of violence, 17% reported sexual violence, with 11% experiencing rape, 52% reported physical violence with 39% saying they had been hit by their husbands, 74% experienced psychological abuse, 59% were in forced marriages.<sup>1</sup>

The word rape could not be found in the national criminal or civil legislation in Afghanistan. Adding insult to injury, even rape in its general terms is not defined in the legislative context of Afghanistan. The national Penal Code equates rape with adultery - women, who run away from families to escape violence can get arrested and charged with the intent to commit adultery - and even children who have been victims of rape were subjected to prosecution and were sent to jail or the Children's Reform Centers, as prisoners.<sup>2</sup> Despite reported cases of abuses are on the rise, these probably remain unreported due to shame, fear of reprisals from the perpetrators and family members.



1. Gulnaz, 19, was raped by a cousin but found guilty of adultery and jailed for 12 years. Her daughter was born on the floor of her prison cell. **Is there a Policy or Law in place?** – The Elimination of Violence against Women (EVAW) law was enacted in 2009. It penalizes various forms of violence against women and most of the traditional practices (like bad, badal, child marriage, etc.) that hurt women but fails to create a separate offence for crimes perpetrated in the name of protecting the “honour” and for not clearly defining some other crimes, especially rape, and the element of coercion that is required to distinguish it from consensual intercourse

outside marriage (or *zina*). The EVAW law is intended to meet the priority areas of action identified in Afghan Government policy, such as the National Action Plan for the Women of Afghanistan 2008-2018 (NAPWA), and the provision for non-discrimination on the basis of gender found in Article 22 of the Constitution of Afghanistan (2004).

The Government also committed to implement gender equality in the NPPs, including the Capacity Development to Accelerate NAPWA Implementation Programme, which aims at developing the capacities of relevant Government entities to mainstream NAPWA in policy-making, planning, programming, budgeting, monitoring, reporting and evaluation process. In the Tokyo Accountability Framework (TMAF) the implementation of NAPWA and the EVAW law serve as indicators of the progress in establishing the rule of law, human rights, and governance. Afghanistan is also signatory to various human rights treaties (already listed in the module on gender).

2. **Budget Allocation-** The government committed to eliminate violence against women.. However, there has to be an increase in the appointment of women to key judicial and legal positions, ensuring a

<sup>1</sup> Diya Njilhowne and Lauryn Oates, “Living With Violence: National Report on Domestic Violence in Afghanistan”, *Global Rights*, 2008, [http://www.globalrights.org/sites/default/files/docs/final\\_DVR\\_JUNE\\_16.pdf](http://www.globalrights.org/sites/default/files/docs/final_DVR_JUNE_16.pdf)

<sup>2</sup> “Gender-based Violence in Afghanistan,” Afghan Women Network, 2009, [http://www.aidsdatahub.org/sites/default/files/documents/Gender\\_based\\_Violence\\_in\\_Afghanistan.pdf](http://www.aidsdatahub.org/sites/default/files/documents/Gender_based_Violence_in_Afghanistan.pdf).

minimum of 25% women in all related institutions, appointment of a minimum of one female judge to the High Council of Supreme Court, support women's shelters and legal aid centers addressing the needs of women affected by gender-based violence and sensitize and equip the Afghan National Police to address violence against women, including explicit focus on building the capacity and resourcing of the Family Response Units. Adequate budgetary allocation is required for all of them.<sup>3</sup>

**Monitoring** – The law specifies the obligations of seven different ministries and other public institutions with regards to enforcing the law, including the Attorney General's Office, the police, the judiciary, and the High Commission for the Prevention of VAW. The implantation of the EVAW law is monitored by The High Commission for the Prevention of Violence against Women.

3. **Impact Assessment-** As mentioned in the Tokyo Mutual Accountability Framework (TMAF) MoWA, Mol and the AGO will continue to coordinate to produce a detailed report on the application of the EVAW Law in each province. The report will include the number of VAW cases brought to the police, and the disposition and outcome of each case. The data collected will be made public and serve as a baseline for future analysis of EVAW Law implementation. ( The Afghanistan Independent Human Rights Commission and UNAMA publish reports on reported cases of VAW (based on data obtained from the above mentioned bodies that enforce the EVAW law) and on the status of the implantation of the EVAW law (last published in December 2013), respectively.

### **Annex 2: Example of CSS**

- **Identification of a problem and what causes it:** Afghanistan has one of the highest maternal mortality rates in the world due to complications during pregnancy and childbirth.
- **Consequences:** High maternal mortality results in high neonatal mortality and low immunization rates among children of both sexes.
- **Solutions to the problem and who is responsible for implementing it:** The solution for tackling high maternal mortality is to deliver trainings for traditional birth attendants (TBAs), which prepares them for life-threatening complications during delivery; distributing of clean delivery kits in health centres, and ensuring a safe institutional delivery. Antenatal care is also very important for reducing maternal mortality where WHO recommends at least four visits before childbirth. Also combating child marriage should be on the agenda since it causes complications due to pregnancy five-times more likely to occur if compared to giving birth at an older age (for example when a woman is in her 20s).

### **MoWA /CSOs**

The MoWA and or/civil society should start a campaign on importance of curbing child marriage due to its negative consequences that are not solely related to health but encompass children and human rights.

Since NGOs are heavily involved in health service delivery in Afghanistan, these could train traditional birth attendants and raise awareness on the importance of antenatal care.

### **Ministry of Public Health**

The MoPH should ensure a distribution of clean delivery kits to health centres.

MoPH should also encourage female health professionals to work in remote areas where health professionals are often missing.

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<sup>3</sup> "Afghan Women's Six Point Petition to the Front Runners of the 2014 Presidential Election," June 2014, [https://www.cordaid.org/media/medialibrary/2014/06/Afghan\\_Womens\\_Six\\_Point\\_Petition\\_1.pdf](https://www.cordaid.org/media/medialibrary/2014/06/Afghan_Womens_Six_Point_Petition_1.pdf).



# HANDOUT 4.1: INDICATORS FROM NAPWA

Goal	Key Indicators
<b>PILLAR 1 - SECURITY</b>	
To build and sustain a secure environment that enables women to live a life free from intimidation, fear and violence, and which supports their participation and leadership in promoting and maintaining peace and security.	<ul style="list-style-type: none"> <li>• at least a 20 percent increase in the number of women participating in security service delivery over a period of 10 years</li> <li>• progressive annual reduction in the incidence of violence against women in the public and private spheres</li> <li>• progressive increase in the number of women actively participating in peace processes and promoting peace, justice and human rights at the national and community levels</li> </ul>
<b>PILLAR 2: GOVERNANCE, RULE OF LAW AND HUMAN RIGHTS</b>	
To revise its legislative framework and judicial system to guarantee equality and non-discrimination as enshrined in the Constitution, as well as within international conventions and standards thereby enabling women and girls to exercise their rights on equal terms with men and boys.	<ul style="list-style-type: none"> <li>• Absence of gender discriminatory provisions and procedures in the legal framework</li> <li>• Enactment of gender specific legislation, including family law and an anti-VAW law</li> <li>• Minimum 30% increase in participation of women in the justice sector and law enforcement bodies</li> <li>• Increased number of judicial officials trained on citizen's rights, with particular emphasis on women and children's rights</li> <li>• Inclusion of human rights, particularly women and children's rights in the curricula of schools and universities</li> <li>• Establishment of shelters, referral centers and transitional houses</li> <li>• Increased access to free legal aid and representation for women and girls</li> <li>• Increased availability of legal awareness programs</li> <li>• Increased reporting and prosecution of violence against women cases</li> </ul>

<p>To attain a critical mass of women in high level decision, policy and law making positions in key government institutions including in the sectors of judiciary, security, and service delivery.</p> <p>To promote an environment conducive to women's entrepreneurship and leadership in the private sector.</p> <p>To attain a critical mass of women active in communities and in political life.</p>	<ul style="list-style-type: none"> <li>• An affirmative action policy and strategy is adopted and implemented in key government institutions, including government administration and judiciary and in selected non-State establishments and organizations</li> <li>• Strategies and programs that promote meaningful partnerships among women and men in decision, policy and law-making positions are adopted and implemented</li> <li>• Enabling mechanisms for women's participation and leadership in public life are provided</li> <li>• There is a progressive increase in the percentage of women in Afghan institutions and in decision, policy, and law making positions</li> </ul>
<b>PILLAR 3 – ECONOMIC AND SOCIAL DEVELOPMENT</b>	
<p>To create an enabling economic and social environment that is conducive to the full development and realization of women's economic potential</p>	<ul style="list-style-type: none"> <li>• A gender sensitive legislative and regulatory framework, including inheritance, property and labor laws</li> <li>• Equitable access of women to skills development programs and vocational training</li> <li>• Progressive increase in the access of women to gainful employment</li> <li>• Progressive increase in the access of women to micro finance and business services</li> </ul>
<p>The Government aims to ensure women's emotional, social, and physical wellbeing and to protect their reproductive rights.</p>	<ul style="list-style-type: none"> <li>• Reduction from 1,600 to 400 maternal deaths per 100,000 births by 2015</li> <li>• Increased reproductive health services in country health facilities</li> <li>• 30% increase in participation of women in the health sector</li> <li>• At least 90% of women have access to the Basic Package of Health Services</li> </ul>
<p>To increase the enrolment and retention rates of girls and women at all levels of education, including vocational and non-formal education, and to create an enabling environment where girls and women have equal access to all levels of education, equal treatment in the classroom and equal opportunity to complete the highest possible level and quality of education within the appropriate time period.</p>	<ul style="list-style-type: none"> <li>• 50% increase in girls' enrollment share in primary, secondary and tertiary schools</li> <li>• At least 70% net enrollment in primary schools for girls</li> <li>• 50% female net enrolment in universities</li> <li>• 50% increase in retention rate of females in education</li> <li>• 50% reduction in female illiteracy</li> <li>• Minimum of 150,000 women trained in marketable skills through public and private means and approximately 40% of them utilizing the skills acquired</li> <li>• 50% representation of women in teaching and non-teaching positions including policy and decision making</li> </ul>





# CASE STUDY 1: AUSTRALIA

The Australian federal government launched its pilot Women's Budget Program in parliament on budget night in 1984. It was the first country to introduce a gender-sensitive budget analysis. An assessment of the budget for its impact on women and girls was undertaken by the Federal Government for 12 years from 1984 to 1996. A high-level task

Force of Permanent Secretaries (Heads of Departments established by the Labor Government played a crucial role in getting high level commitment to the Women's Budget Statement and other initiatives, and ensured departmental support before proposals went to Cabinet). Thereafter it was the Office of the Status of women in the Department of the Prime Minister and Cabinet and its counterparts at the state and territory levels, which were the driving forces for making the exercise work in practice. Women's desks were also established to support the gender budget process at the federal level.

The form that women's budgets took in Australia established a model whereby each government agency was required to provide an audit of the annual government budget of the government's achievements in relation to women and girls. The exercise was a comprehensive one with respect to government expenditures. It was strongly emphasized to departments that all the agency's programs and expenditures were relevant not just those expenditures directly allocated to women and girls.

The South Australian women's budget, introduced in 1985, was the first to make this criterion explicit. Agencies were asked to report on their global budget according to whether these expenditures and programs were:

- Specifically targeted to women and girls expenditures' (for example, Aboriginal women's health initiatives and programs to increase young women's access to non-traditional job training);
- Equal employment opportunity expenditures directly undertaken by the agency on behalf of its women workers (for example, mentoring programs for women public servants and rewriting base grade clerical job descriptions for gender bias); or
- General or mainstream expenditures (for example, identifying the users of legal aid and who accesses the export market industry assistance).

The total expenditure framework enabled a quantitative assessment of the proportion of government expenditures which are targeted to women and girls relative to non-targeted, indirect or general expenditures. An analysis of one of the early Australian state budgets showed that the category 'general or mainstream' or indirect expenditures averaged 99 per cent or more of the total budgets of the 26 participating agencies. Specifically targeted expenditures to women and girls in the community and equal opportunity expenditure within the public service, while strategically important, were small, being less than 1% of the total budget of the selected government agencies.

Australian gender budget exercises proved more effective as vehicles for monitoring the implementation of those policies and legislation specified in a government policy statement of women. Such an exercise has been undertaken since 1998 by the Northern Territory, where agencies were asked to report specifically on the details of the implementation of the government's policy statement on women.

Another important feature of the Australian women's budget model has been the critical role the central women's policy offices have played in coordinating and driving the women's budget exercises. This has been crucial in shaping the politics of the Australian women's budget model. The women's policy offices have worked closely with Treasury Departments because, in many cases, the report was published as one of the government's



budget papers. The key role played by women's policy machinery within government led to Australian women's budgets being described as 'an example par excellence' of a bureaucratic-led strategy rather than a community-based strategy. The Australian women's budget exercises have undergone various changes since the first Federal Government women's budget in 1984.

### ***Transition from formal budget exercises to less formal 'budget impacts'***

While all States and Territories had implemented women's budgets in the 1980s and 1990s, by the end of 1998 only three States and Territories continued to use women's budgets as an audit exercise in government. A common theme with these exercises is to report on the implementation of various policies which are important in achieving the government's goals in relation to women and girls.

While the federal government and other state governments no longer formally conduct a gender budget exercise, they nevertheless each continue to maintain some form of published information about the budget's impact on women. For example, the South Australian exercise has been replaced with a document entitled "Impact of the budget on women," published as an appendix to the government budget papers. Similarly, the federal government's Women's Budget Statement has been replaced with the publication of a short information paper listing the government's budget initiatives for the current year that will benefit women.<sup>1</sup>

Despite Australian governments moving away from formal gender budget exercises, the goals they sought to achieve remain a priority among women's policy units, community groups, and researchers; those concerned with ensuring that governments promote gender equality continue to search for ways to raise awareness of the gender impact of government activities, to make governments accountable for their gender equality commitments, and to ensure that there are adequate resources for the implementation of these commitments.

### ***What has worked in Australia?***

- The Australian GRB model was an "inside government" model as each government agency was required to provide an audit of the annual government budget of the government's achievements in terms of expenditure since 1984.
- GRB in Australia was a bureaucratic-led strategy rather than a community-based strategy.
- Gender budget exercises also raised awareness within the bureaucracy that government resources impacted on women's role as decision-makers in the community.
- The Women's Budget Statement categorized expenditure into the following three - specifically targeted to women and girls expenditures, equal employment opportunity expenditures, general or mainstream expenditures.
- Central women's policy offices played an important role in coordinating and driving the women's budget exercises. Women's policy offices worked closely with the Treasury Department.
- The Australian GRB model in various ways succeeded in forging links with the annual budget process and the budgetary policy.

Important Reading: Rhonda Sharp and Ray Broomhill, "Budgeting for Equality: The Australian Experience," *Feminist Economics* 8, no. 1 (2002): 25-47 <http://www.undp.mn/publications/GenderBudgets/Budgets%20CD%20subsection%204.2/4.2.2a%20budgeting%20for%20equality%20australia.pdf>

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<sup>1</sup> Rhonda Sharp and Ray Broomhill, "Budgeting for Equality: The Australian Experience," 2002.

# CASE STUDY 2: BANGLADESH

In 2011 the Government of Bangladesh<sup>1</sup> introduced the National Women Development Policy, which identifies measures to reduce gender based disparities and discriminations. The Government of Bangladesh recognizes the importance of public investment in the advancement of women to achieve economic growth, development and equality. In the area of gender responsive budgeting, it has taken three ambitious steps:

1. Gender issues have been embedded in the Medium Term Budget Framework (MTBF) used in the preparation of the national budget.
2. A Recurrent, Capital, Gender and Poverty (RCGP) model or database has been developed in which all expenditure items are disaggregated to indicate what percentage of allocated funds goes to benefit women.
3. A Gender Budget Report is published alongside the budget. It explains how different activities of various government ministries/divisions have implications for women's advancement and rights. The 2013 Report reviews how 40 ministries have dealt with women's advancement and women's rights issues in their respective budgets.

The GRB Process In order to improve the efficiency and effectiveness of public expenditure to ensure the attainment of the goals set out in the national policy document, Bangladesh introduced MTBF, which includes all ministries from 2011/2012. . The Finance Division of the Ministry of Finance generally issues Budget Circular 1 (BC-1) at the beginning of the second quarter of the relevant financial year and requests all ministries to prepare their budgets accordingly.

1. As a first step the concerned ministry/division prepares a budget framework in accordance with the guidelines contained in the BC-1. The Ministry Budget Framework (MBF) is divided into two major parts and five sections as shown below. Part A is prepared by the concerned ministry/division and its departments and agencies prepare Part B.

<sup>1</sup> Dr. Kaniz Saddique, "A Case Study of Gender Responsive Budgeting in Bangladesh," The Commonwealth, 2014, <http://www.bpw-international.org/images/pdf/GRB%20Bangladesh%20Case%20Study.pdf>.

**Table: The Ministry Budget Framework (MBF)**

MBF – Part A		MBF – Part B	
Section 1	Mission Statement and major functions of the ministry/division	Section 5.1	Recent achievements of the department/ agencies under the ministry
Section 2	Medium term strategic objectives and key activities	Section 5.2.	Key activities, outputs related to the activity and related strategic objectives
Section 3	Poverty and gender reporting	Section 5.3.	Output indicators and targets
Section 4	Priority spending areas/ programmes	Section 5.4.	Forward budget estimates
Form 1	Key performance indicators of the ministry/division	Section 5.5.	List of programmes/projects of the department/agency
Form 2	Preliminary revenue estimates and projections	Form 4	Preliminary expenditure estimates and projections for the departments/ agencies under the ministry

2. As can be seen from the table above, Budget Circular 1 requires that all departments and agencies prepare an estimated and projected probable expenditures for all their projects/activities, using Form 4.

The columns 9 and 10 of Form 4 indicate the impacts of projects, programmes and activities on women's advancement. Each ministry/division assigns a percentage to each of their projects/programmes indicating what portion of the total allocation (expenditure) is expected to directly benefit women's advancement and rights. The guideline for assessing the projects and programme benefits to women's advancement is as follows:

Zero percent	Does not improve women's advancement (on the basis of 14 criteria)( <b>See Annex 1</b> ).
1-33 percent	Low level benefit for women (on the basis of women's advancement criteria)
34-66 percent	Medium level of benefit for women
67-99 percent	High level of benefit for women
100 percent	Specifically aimed at promoting women's advancement. Poor women are explicitly named as beneficiaries

### ***Limitations of the GRB process in Bangladesh***

1) The MTBF process gender analysis in Section 3, which provides gender analysis of major activities of the ministry/division, has achieved only limited analytic rigor. It risks becoming a routine form-filling exercise without any critical thinking involved in it. The government officials generally tend to follow the format in a mechanical manner without giving much effort to improve the analysis.

2) In the MTBF, ministries/divisions often claim to be having positive impacts on women's advancement and rights but at times there is lack of evidence to back up such claims due to limited availability of hard data.

3) Gender analysis of the main activities of the ministries/divisions as conducted in the MTBF is also not having any influence on the allocation of funds to advance women's rights. In most of the cases, women's needs are not incorporated in the design phase and consequently fund allocations and expenditures are gender blind. Only at later stages the impact on women and men is considered.

In 2003, the Finance Division of the Ministry of Finance developed the Recurrent, Capital, Gender and Poverty (RCGP) database to improve the monitoring and reporting facility on financial resources allocated to promote gender equity. The final document produced under MTBF process includes a table generated from the RCGP database, identifying the gender related expenditure allocations within the ministry/division's budget.

### ***Gender Budget Report***

Since the financial year, 2009-10, an analysis on gender budgeting along with the annual budget is being placed in the Parliament and it is now undertaken by 40 ministries. The documents explain how various activities undertaken by different ministries/divisions made an impact on women's advancement and rights. The outline of the gender budget report is as follows:

1. The roles and responsibilities of the ministry/division;
2. How the activities of the ministry/division impacts women's advancement and rights;
3. Who benefits or may benefit from these activities and how, in a gender disaggregated manner;
4. How the strategic objectives of the ministries/divisions are related to women's advancement and rights;
5. Information on gender disaggregated apportionment of budgetary allocation of the ministry/division;
6. A description of the ministry/division's success in addressing women's advancement; and
7. Recommendations on strengthening the roles of the ministries/divisions in undertaking activities for women's advancement.

### ***What has worked in Bangladesh?***

- The Government of Bangladesh mainstreamed gender in the Medium Term Budget Framework (MTBF)

since 2005-06. GRB initiated as part of the budget reform process in four ministries and gradually expanded.

- Budget Circular 1 provides scope for ministries to incorporate gender perspectives into their programmes.
- Gender Training was provided to officials by NGOs and Development partners.
- Each ministry/division has a gender focal point person who is responsible for ensuring inter-ministerial co-ordination on gender issues. They are not part of the GRB process and their capacity is weak. Ongoing training is required to strengthen the capacities of the Gender Focal Points in every ministry.
- Gender Budget Report alongwith budget introduced in 2009-10 is placed in the Parliament every year. The report is based on standard criteria prepared by Ministry of Finance.

### ***Women's Advancement Criteria for BC-1 - Bangladesh***

1. Access to health care and improved nutrition – Are specific actions being taken to effectively address women's reproductive and general health needs? Will activities improve the nutritional status of women, particularly pregnant and lactating women?
2. Access to public properties and services – Is access to public properties (khas i.e. government-owned land, wetland, social afforestation etc. and services (education, health, electricity, clean water, etc.) being expanded?
3. Access to education and training – Have opportunities to access education and training been created or expanded for girls/women?
4. Reduce daily working hours of women – Have any steps/programmes been undertaken to reduce the daily working hours of women? If so, what are they or how do they achieve the goal?
5. Women's participation in labour market and income generating activities – Have necessary steps been undertaken to increase access and make it easier for women to enter the labour market and undertake income generating activities? How have they been undertaken?
6. Enhance social safety for women and reduce probable vulnerability and risk – Have necessary steps been undertaken to increase social safety and to reduce probable risk and vulnerability? What necessary steps will help to increase social safety for women and/ or reduce probable vulnerability and risks of women, particularly those resulting from natural calamities?
7. Women's empowerment – Have steps been undertaken to develop/encourage women's empowerment processes through ensuring participation in decision-making in the family, society and workplace and through increased participation in political frameworks? How have these steps been undertaken?
8. Women's participation in various forums – Have necessary steps/programmes been undertaken in order to include gender related issues at national and international forums? How have these issues been undertaken?
9. Ensure safety and free movement for women – Have necessary steps been undertaken to ensure free movement for women in public places and to ensure safety in family, in public places as well as in the society? If so, how have these steps been undertaken?
10. Monitoring and evaluation – Have necessary measures/steps been undertaken in order to strengthen monitoring and evaluation systems pertaining to gender equality issues?
11. Increase social status of women – Have necessary measures/steps been undertaken in order to raise the social status of women (for example reduction in childhood/early marriage and dowry)?
12. Access to law and justice for women – Have measures/steps been undertaken to create/ expand opportunities for women to access law and justice? How have these steps been undertaken?
13. Information technology for women – Have necessary opportunities been created for women to access and utilise training on information technology? How will access to and utilisation of these trainings be ensured?
14. Reduce violence and oppression – What steps/measures have been undertaken to reduce violence and oppression against women? How can violence/oppression against women be reduced within the family and in the public space?



## CASE STUDY 3: INDIA

Gender Budgeting as a concept was acknowledged by the Government of India in 2000 and the commitment was reflected in the Budget Speech of the then Finance Minister which clearly stated that ‘here is an urgent need for improving the access of women to national resources and for ensuring their rightful place in the mainstream of economic development’.<sup>1</sup>

Subsequently, in July, 2000, the then DWCD organized a workshop on ‘Engendering National Budgets in the South Asia Region’ in collaboration with the UNIFEM (currently UN Women). This was the first step towards gender budgeting in India wherein representatives from the Government, UN agencies, media, NGOs, research institutions, civil society and members of the Planning Commission in the South Asia region participated. After the workshop, DWCD entrusted the National Institute of Public Finance and Policy (NIPF&P) in October 2000 to study gender related economic policy issues.

The National Policy for Empowerment of Women from 2001 while outlining its operational strategies clearly mentions that the Action Plan to be prepared by the Centre and State Ministries should specifically include a gender perspective. It also mentions that the process of resource management will include assessment of the benefits flowing to women and resource allocation to the programmers relating to them through an exercise of gender budgeting, followed by changes in policies.

Subsequently, the Ministry of Finance constituted an Expert Group in 2003 to review the Classification System for Government Transactions. They tried to develop a model that would allow the inclusion of GRB in the government. The recommendations of the Expert Group was taken note of as was reflected in the Finance Minister’s budget speech in 2004-05 (para 76) – ‘Women’s groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted. An expert group on “Classification System of Government Transactions” has submitted its report on July 6, 2004. It has recommended appropriate systems for data collection and representation in the budget. The group has also recommended introduction of periodic benefit-incidence analysis. Government will examine the recommendations, and I hope it will be possible for me to implement some of them in the Budget for 2005-06.’

As a follow up, an Inter-Departmental Committee was constituted in 2004 under the chairmanship of Secretary Expenditure, wherein DWCD was also a member. In 2004-05, the Ministry of Women and Child Development adopted “Budgeting for Gender Equity” as a Mission Statement. A Strategic Framework of Activities to implement this mission was also framed and disseminated to all the Departments of the Government of India.

### ***Achievements since 2005:***

#### **A. INSTITUTIONAL STRUCTURE**

- Gender Budgeting Cells (GBCs) have been set up to serve as focal points for coordinating gender budgeting initiatives in 57 Ministries / Departments.
- Charter for Gender Budgeting Cells (GBCs) outlining the composition of GBCs and their functions was

<sup>1</sup> “Budget Speech,” Shri Yashwant Sinha, Minister of Finance, 29 February 2000, <http://indiabudget.nic.in/bspeech/bs200001.pdf>.



issued by the Ministry of Finance.

## B. MONITORING & REPORTING

Gender Budget Statement - A significant breakthrough towards promoting Gender Budgeting in the country was the introduction of GB Statement in 2005-06. The document brings together all information on the allocations for women. It serves as a reporting mechanism and provides an indication of the funds flowing to women. The number of Ministries/Departments reporting in the GB Statement has gone up from 9 to 36 over a ten years time-span. Also the magnitude of GB allocations as a percentage of total budget has gone up from 2.79 percent to 5.46 percent.

## C. GENDER MAINSTREAMING IN PRACTICE AREAS

- GB at the design stage: It is also important that gender concerns are an integral dimension in the design and planning of all Government projects and programmes. A vital strategy towards this is the inclusion of the issue of gender in the formats of the Expenditure Finance Committee (EFC) Memorandum of the Ministry of Finance (MoF) that is effective from 2014.
- Outcome Budget: Over the years, Outcome Budget has become an integral part of the budgeting process and an important document for strengthening the accountability mechanisms within the Government. The guideline of the outcome budget has been engendered.
- Gender Audit Guidelines: The Ministry has formulated a draft Gender Audit Guidelines for undertaking gender audit of major programmes, schemes and policies of Government of India. The draft guidelines have also been pilot tested and they are under the consideration of the Ministry of Finance and the Controller and Auditor General of India.

## D. GUIDANCE AND CAPACITY BUILDING

- While the Ministry of Finance has been instrumental in institutionalizing the GB process in central Ministries/ Departments, the Ministry of Women and Child Development as the nodal agency for women, has been supporting the process. A Plan Scheme for Gender Budgeting was launched in the year 2008 during the Eleventh Five Year Plan period, for conducting trainings/workshops, capacity building, research surveys, etc. Under the Scheme, inter alia, the Ministry undertakes many programmes as well as provides financial support to Central/ State Government agencies, for the purpose. This scheme is being continued in the Twelfth Plan (2012-2017). In order to support the Gender Budget Cells and the trainers a Gender Budgeting handbook and Manual has been prepared by the Ministry of Women and Child Development.
- One of the key focus areas of the MWCD has been advocating for setting up of GBCs in all Ministries/ Departments; strengthening internal and external capacities and building expertise of GBCs to undertake gender mainstreaming of policies/schemes/ programmes. For this, the MWCD has been engaged in conducting a number of trainings, workshops, one to one interactions/discussions with Central Ministries/ Departments and development of resource material. Since 2008 till now MWCD in collaboration with State Governments, and various national and state level training institutions have organized more than 100 capacity building workshops / training programmes for the Government officials and Master Trainers. Apart from training programmes, the Ministry organizes one- to- one discussion with senior officials of all Ministries including the mainstream ministries to provide orientation on gender issues within their sectors. This orientation serves as the first step to introduce the concept of Gender Budgeting in these Ministries/ Departments.
- In order to strengthen the Gender Budget Cells in central Ministries, the Ministry of Women and Child Development has prepared a format for preparing Annual Action Plan by the Ministries. All the central Ministries are required to submit their Annual Action plan reflecting gender concerns that requires focused

attention of the concerned Ministry in the prescribed format. The Annual Action plans are analyzed and monitored by the Ministry of Women and Child Development.

### ***Gender Budgeting at the states (sub-national level)***

The Ministry of Women and Child Development has issued guidelines to the states to provide them a roadmap for Gender Budgeting. Regular training programmes/workshops for officers of different departments of the State Governments/ UTs especially at higher levels are organized by the Ministry as well as financially supported by the Ministry. Training institutes across sectors like rural development and panchayati raj, health, labor, education, agriculture public administration, finance, police have introduced Gender Budgeting in their training curriculum and has engendered their existing programmes besides preparing training manuals. In many states the Departments of Finance, Planning and Social Welfare as well as Women & Child Development are now proactively engaged in the Gender Budgeting activities. Gender Budget Statements are also prepared by the states as part of their state budgets and presented in the State Assembly every year.

### ***Way Ahead***

Although the Indian Government's experience of Gender Budgeting is widely used as a reference point for other GB initiatives, there seems to be a visible gap between what was envisioned and what has been achieved so far. India needs to strengthen its GBCs and explore new areas of performance assessment, strengthen reporting in the Gender Budget Statement, focus on the untouched sectors like revenue and institutionalize Gender Audit for strengthening the process of Gender Budgeting in India.

### ***What has worked for India?***

- Setting up of Gender Budget Cells across all Ministries and Departments and outlining the composition and functions of Gender Budget Cells in the form of a Gender Budgeting Charter issued by the Ministry of Finance.
- Reporting in the Gender Budget Statement as part of the annual budget.
- Formulation of a scheme/program on Gender Budgeting to support training and research, evaluation, impact assessment, gender audit. Intensive capacity building programmes across sectors.
- Development of GB handbook and Manual and wide dissemination – Strengthening apex training institutes at the national and sub-national level to train civil servants and resource persons.
- Integration of gender perspective at the design stage itself of all programs and schemes of Government of India through Expenditure Finance Committee Memorandum, Ministry of Finance.
- Gender based outputs and outcomes as an integral part of the Outcome Budget Document prepared by each Ministry. Guidelines for the Outcome Budget Document engendered and issued by the Ministry of Finance.
- GRB Guidelines prepared by the Ministry of Women and Child Development and issued to all states (sub-national governments) to comply with the approach. Regular training programs organized.
- Post Budget Analysis and Gender Audit of the GB Statement by Civil Society Organisations.